



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION
mpac.ca

Tax
Year 2018

Municipal Change Profile

User Guide

Municipality Name

Nov
2018

Municipal Change Profile – User Guide
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MUNICIPAL CHANGE PROFILE - USER GUIDE

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Municipal Change Profile User Guide

This User Guide provides detailed instruction to support users in accessing data and reports associated with the Municipal Change Profile (MCP) via Municipal Connect™.

Brief explanations of the data and reports are also included in this guide, to assist in interpreting the information and graphic summaries provided.

MPAC provided all lower-tier, single-tier and upper-tier municipalities with one Municipal Change Profile (MCP) delivery: a roll based product extracted at the time of Regular notices. Considering there were no Amended Notices this year, the Notice and Roll extract is based on Assessment Role values. The MCP will continue to capture an estimate of assessment growth, as well as an estimated market change between the 2012 and 2016 Current Value Assessments.

MCP REPORTS INCLUDED FOR 2018

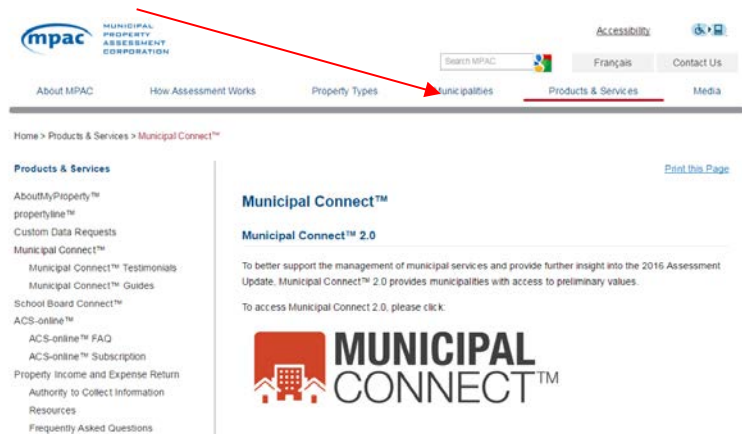
- Downloadable data file
- Provincial Assessment Summary (in PDF format) extracted separately from Sightline;
- Phased-in Assessment Report (in PDF format);
- Estimated Growth Report (in PDF format); and

Please contact your local Account Manager (AM) (contact information found www.mpac.ca) for any “ad hoc” requests or additional reports not contained within the Municipal Change Profile. The AM will respond within five business days with information regarding cost and a delivery timetable. Such requests will, on average, be produced within ten business days.

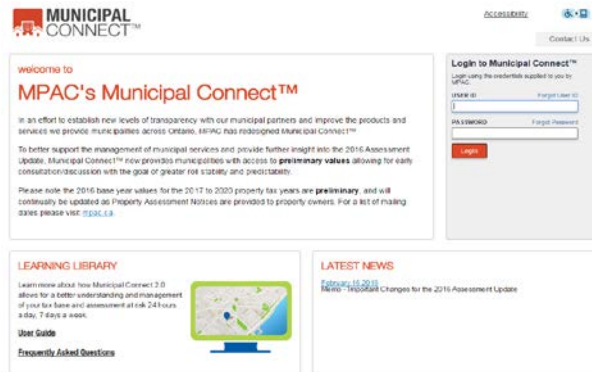
Usage of these reports is restricted to the terms and conditions of the current Municipal Licence Agreement (2007).

Login to Municipal Connect™ 2.0

- 1) Login to the MPAC site at www.mpac.ca
- 2) Click on **Municipalities**
- 3) Click on **Municipal Connect™**



- 4) When the Municipal Connect introduction page appears, click **Enter** to login
- 5) Enter **Username** and **Password**
 - i. Click on **Login**



Note: When entering your password, remember that the application is *case-sensitive*. Passwords can be changed after initial login through the *user profile*.

If you forget your password, click on **"Forgot your password?"** and follow instructions for resetting your password.

Municipal Change Profile Reports

- Choose **Sightline Portal** from the tool bar



- List of **Municipal Change Profile Reports (local and Provincial Summary)** will appear

Search

Tax Year: - Tax Year - Product Name: Nothing selected

Search Reset

Products

Extract Date	Tax Year	Product Name	Region	County Mun
November 4, 2017	2018	MCP		
November 4, 2017	2018	MCPPROV		

- Choose the MCP product and details will appear, including a prompt to “prove you are not a robot”. This extra level of security ensures that the site is not being accessed by anyone other than the intended user.

Products

Extract Date	Tax Year	Product Name	Region	County Mun	Product Details
October 31, 2018	2018	MCP			Upload Date: Nov. 6, 2018 Uploaded By: Product: Municipal Change Profile Region: County Municipality:
October 31, 2018	2018	MCPPROV			

I'm not a robot reCAPTCHA

Download Get Password

Why do I Download? Why do I need a Password?

< Previous 1 2 3 4 5 6 Next >

- Refer to Sightline User Guide on the Help tool of Connect or in the Learning Library on the login page for instructions for downloading and getting passwords for products.

If Acrobat Reader does not open it can be downloaded at:
www.adobe.com/products/acrobat/readstep2.html

Estimated Phased-In Growth Report

This report captures the impact of the assessment update between Year 2 Phased-in Value returned on the 2017 Roll for Tax Year 2018, and the changes to Year 2 Phased-in Values during the 2018 Tax Year.

All value and classification changes made on MPAC's database during this time is included in this estimation of Growth, including: supplementary and/or omitted assessments, Assessment Review Board decisions, Request for Reconsideration results, 357 applications, newly created and deleted properties and all other in-year changes.

This report reflects the estimated phased-in growth at the property code level and at the tax class level.

Note: Any one specific property may have changed property codes between counts causing a loss in one with and offsetting gain in another. (i.e. a property code 100 vacant land on the last returned Roll may be a 301 single family detached by current Roll return.)

The **Growth in %** provides an estimation of the phased-in growth during the 2018 taxation year. The calculation is based on the following formula:

$$\text{Growth in \%} = \left(\frac{\text{Yr 2 Phased-In During Tax Year 2018} - \text{Roll Value for 2018 Tax Year}}{\text{Roll Value for 2018 Tax Year}} \right) \times 100$$

or, in the example below for Property Code 382 Mobile home park:

$$0.40\% \left(= \frac{11,311,220 - 11,266,285}{11,266,285} \times 100 \right)$$

Estimated Phased-In Growth by Property Code

Property Code/Description	2017 Roll for Tax Year 2018		During Tax Year 2018		Growth Estimate	Growth %
	Property Count	Year 2 Phased-In Value	Property Count	Year 2 Phased-In Value		
382 Mobile home park	11	11,266,285	11	11,311,220	44,935	0.40
383 Bed and breakfast establishment	5	1,640,000	6	2,044,000	404,000	24.63

Estimated Growth Report

This report captures the estimated growth of the total **Current Value Assessment** that occurred from roll return for 2018, compared to the total **Current Value Assessment** during taxation the 2018 tax year. A growth calculation broken down both by property code series and tax classification is provided.

All value and classification changes made on MPAC's database during this time is included in this estimation of Growth, including: supplementary and/or omitted assessments, Assessment Review Board decisions, Request for Reconsideration results, 357 applications, newly created and deleted properties and all other in-year changes.

Estimated Growth Report by Property Code

This report reflects growth at the property code level and the tax class level.

Note: Any one specific property may have changed property codes between counts causing a loss in one with an offsetting gain in another. (i.e. a property code 100 vacant land on the last returned Roll may be a 301 single family detached by current Roll return.)

The **Growth in %** provides an estimation of the growth for the Current Value Assessment during the 2018 taxation year. The calculation is based on the following formula:

$$\text{Growth in \%} = \left(\frac{\text{2016 CVA During Tax Year 2018} - \text{2016 CVA Roll Value for Tax Year 2018}}{\text{2016 CVA Roll Value for Tax Year 2018}} \right) \times 100$$

or, in the example below for XT Commercial (New Construction) Taxable Full:

$$0.80\% = \left(\frac{248,443,800 - 246,482,300}{246,482,300} \right) \times 100$$

Estimated Growth by Realty Tax Class and Qualifier

Realty Tax Class & Qualifier	2017 Roll for Tax Year 2018		During Tax Year 2018		Growth %
	Frequency	2016 CVA	Frequency	2016 CVA Estimate	
CF Commercial Payment in Lieu: Full	16	28,926,200	16	30,520,100	5.51
CG Commercial Payment in Lieu: General	3	17,861,200	3	17,861,200	0.00
CT Commercial Taxable: Full	196	246,482,300	194	248,443,800	0.80

Provincial Assessment Summary Report

This report summarizes the impact of the assessment change for each municipality in the Province.

A single report including information at the tax-class level produced for each lower-tier and single-tier municipality in the Province of Ontario.

PROVINCIAL ASSESSMENT REPORT - ROLL EDITION

AO PROV

October, 2018

County Municipality Tax Class	2017 Roll for Tax Year 2018 (Year 2 Phased-In Value)	During Tax Year 2018 (Year 2 Phased-In Value)	Growth %	2017 Roll for Tax Year 2018 (2016 CVA)	During Tax Year 2018 (2016 CVA)	Growth %
0101 SOUTH GLENGARRY TOWNSHIP						
Commercial						
C Commercial	59,657,767	59,623,326	-0.06	63,982,100	63,875,285	-0.17
S Shopping Centre	273,200	273,200	0.00	281,400	281,400	0.00
Sub-Total	59,930,967	59,896,526	-0.06	64,263,500	64,156,685	-0.17
Exempt						
E Exempt	44,059,225	45,579,757	3.45	46,250,000	47,878,200	3.52
Farm						
F Farm	598,334,796	609,462,423	1.86	802,223,700	818,697,800	2.05
Industrial						
I Industrial	9,154,091	9,140,620	-0.15	10,006,900	9,995,800	-0.11
Landfill						
H Landfill	25,600	25,600	0.00	32,300	32,300	0.00
Managed Forest						
T Managed Forests	3,178,741	3,464,738	9.00	3,893,300	4,241,000	8.93
Multi-Residential						
M Multi-Residential	1,867,850	1,857,311	-0.56	1,917,700	1,894,800	-1.19
New Commercial						
X Commercial (New Construction)	15,734,565	15,969,261	1.49	16,926,300	17,179,800	1.50
New Industrial						
J Industrial (New Construction)	2,923,871	2,923,871	0.00	3,488,100	3,488,100	0.00
Pipeline						
P Pipeline	56,771,215	56,779,849	0.02	60,786,000	60,795,000	0.01
Residential						
R Residential	1,392,000,814	1,390,945,122	-0.08	1,470,567,409	1,468,608,124	-0.13
Total	2,183,981,735	2,196,045,078	0.55	2,480,355,209	2,496,967,609	0.67

The % **Phased-In Growth** column is the change between the 2016 Roll values for Year 1 (2018 tax year) and the Year 1 Phased-In Value (During Tax Year 2018).

$$\left(\frac{\text{During Tax Year 2018} - \text{2018 Roll Value}}{\text{2018 Roll Values}} \right) \times 100$$

The % **Growth (CVA)** is calculated as:

$$\left(\frac{\text{CVA Returned on Roll for 2018} - \text{CVA During Tax Year 2018}}{\text{CVA During Tax Year 2018}} \right) \times 100$$

Data File

The Data File is a self-extracting zipped database file (DBF), containing a property inventory of assessment information. Information contained in the data file was utilized to build the various MCP reports.

- 1) **Save the *.zip file** to desired local directory (Note: Zipped files are safer than executable files because .exe files can contain viruses).
- 2) Click on the .zip file and enter password.
- 3) The DPF file will appear
- 4) This "DBF" file contains the database. The database can be accessed through Excel, Microsoft Access and SPSS to name a few.

File Layout

- All fields left adjusted, unless otherwise indicated.
- PLT Reform areas will only contain data in the General and Reassessment fields, not in the Previous Time of Roll nor the Current Maintenance View fields.

<i>Field Name</i>	<i>Description</i>	<i>Field Type</i>	<i>Field Length</i>	<i>Comments</i>
General Information				
roll_num	Roll Number	Character	15	Roll Number – 15 digits
sub_num	Subordinate Number	Character	4	Subordinate Identifier: 0000 for record showing Owner attributable assessment information. Subordinate Identifier for record showing TTL attributable assessment information.
seq_num	Sequence number	Character	3	Sequence Number: Start in 1 for first record for each property, increased by 1 for each additional record for the same property (including its TTL subordinates).
new_ind	Indicator	Character/ Blank	3	New Property Indicator Provided only if property is new, deleted, or retired. Otherwise blank. NW1 if new non-vacant-land property. NW3 if new vacant-land property. DL if property deleted or retired.
prv_roll	Previous Roll number	Character	15	Previous Roll Number. Provided if property renumbered since previous roll return.
rtc	Realty Tax Class	Character	1	Unique RTC-RTQ combination from Owner or TTL attributable assessment.
rtq	Realty Tax Qualifier	Character/ Blank	1	
owner_1	First Owner Name	Character	28	Owner Name of main property owner (i.e. legal entity with lowest business sequence number). If owner name is longer than 28 characters, then characters exceeding 28 are truncated.
Set 1: Information from Current Time of Roll (Previous Year End) view.				
r_sra1	ROL Returned SRA1	Character/ Blank	1	Special Rate Area 1. Blank for new properties.
r_sra2	ROL Returned SRA2	Character/ Blank	1	Special Rate Area 2. Blank for new properties.
r_sra3	ROL Returned SRA3	Character/ Blank	1	Special Rate Area 3. Blank for new properties.
r_sra4	ROL Returned SRA4	Character/ Blank	1	Special Rate Area 4. Blank for new properties.
r_sra5	ROL Returned SRA5	Character/ Blank	1	Special Rate Area 5. Blank for new properties.
r_sra6	ROL Returned SRA6	Character/ Blank	1	Special Rate Area 6. Blank for new properties.
r_pc	ROL Returned Property Code	Character	3	Property Code. Zeroes for new properties.
r_ward	ROL Returned Ward	Character	2	Ward. Zeroes for new properties.

Name of Report – Type of edition (Roll-Based)

Regional Office #, County/municipality #, Municipality Name

Year/Month of Publication

Field Name	Description	Field Type	Field Length	Comments
r_poll	ROL Returned Poll	Character	3	Poll. Zeroes for new properties.
r_suffix	ROL Returned Poll suffix	Character	1	Poll Suffix. Zeroes for new properties.
r_sp_t	ROL Returned Starting Point Total	Numeric	11	Starting Point Total
r_sp_u	ROL Returned Starting Point Portions	Numeric	11	Starting Point Portion
r_ph_1_t	ROL Returned Phase-In Total Year 1	Numeric	11	Phase-In Total Year 1
r_ph_1_u	ROL Returned Phase-In Portion Year 1	Numeric	11	Phase-In Portion Year 1
r_ph_2_t	ROL Returned Phase-In Total Year 2	Numeric	11	Phase-In Total Year 2
r_ph_2_u	ROL Returned Phase-In Portion Year 2	Numeric	11	Phase-In Portion Year 2
r_ph_3_t	ROL Returned Phase-In Total Year 3	Numeric	11	Phase-In Total Year 3
r_ph_3_u	ROL Returned Phase-In Portion Year 3	Numeric	11	Phase-In Portion Year 3
r_dp_t	ROL Returned Phase-In Total Year 4	Numeric	11	Destination Total
r_dp_u	ROL Returned Phase-In Portion Year 4	Numeric	11	Destination Portion
r_site	ROL Returned Site	Numeric	7	<p>Site Area:</p> <ul style="list-style-type: none"> - Two (2) decimal positions - For new-new linear properties only. Otherwise (new properties and non-linear properties) zero. - Imperial format. <p>If measurement is less than 1 A, then display in SF.</p>
r_uom	ROL Returned site UoM	Character/Blank	1	<p>Unit of Measurement:</p> <ul style="list-style-type: none"> - For non-new linear properties only. Otherwise (new properties and non-linear properties) blank. - Imperial format.
Set 2: Information from Current Maintenance view.				
p_sra1	In-year update SRA1	Character/Blank	1	Special Rate Area 1. Blank for deleted/retired properties.
p_sra2	In-year update SRA2	Character/Blank	1	Special Rate Area 2. Blank for deleted/retired properties.
p_sra3	In-year update SRA3	Character/Blank	1	Special Rate Area 3. Blank for deleted/retired properties.
p_sra4	In-year update SRA4	Character/Blank	1	Special Rate Area 4. Blank for deleted/retired properties.

Name of Report – Type of edition (Roll-Based)

Regional Office #, County/municipality #, Municipality Name

Year/Month of Publication

Field Name	Description	Field Type	Field Length	Comments	
p_sra5	In-year update SRA5	Character/Blank	1	Special Rate Area 5. Blank for deleted/retired properties.	
p_sra6	In-year update SRA6	Character/Blank	1	Special Rate Area 6. Blank for deleted/retired properties.	
p_pc	In-year update Property Code	Character	3	Property Code. Zeroes for deleted/retired properties.	
p_ward	In-year update Ward	Character	2	Ward. Zeroes for deleted/retired properties.	
p_poll	In-year update Poll	Character	3	Poll. Zeroes for deleted/retired properties.	
p_suffix	In-year update Poll suffix	Character	1	Poll Suffix. Zeroes for deleted/retired properties.	
p_sp_t	In-year update Starting Point Total	Numeric	11	Starting Point Total	No decimals. Set to zero if source value is negative. Zero for new properties and linear properties. PhaseIn values for each record pertaining to RTC and RTQ.
p_sp_u	In-year update Starting Point Portions	Numeric	11	Starting Point Portion	
p_ph_1_t	In-year update Phase-In Total Year 1	Numeric	11	Phase-In Total Year 1	
p_ph_1_u	In-year update Phase-In Portion Year 1	Numeric	11	Phase-In Portion Year 1	
p_ph_2_t	In-year update Phase-In Total Year 2	Numeric	11	Phase-In Total Year 2	
p_ph_2_u	In-year update Phase-In Portion Year 2	Numeric	11	Phase-In Portion Year 2	
p_ph_3_t	In-year update Phase-In Total Year 3	Numeric	11	Phase-In Total Year 3	
p_ph_3_u	In-year update Phase-In Portion Year 3	Numeric	11	Phase-In Portion Year 3	
p_dp_t	In-year update Phase-In Total Year 4	Numeric	11	Destination Total	
p_dp_u	In-year update Phase-In Portion Year 4	Numeric	11	Destination Portion	
p_site	In-year update Site	Numeric	7	Site Area: - Two(2) decimal positions. - For non-deleted/retired linear properties only. Otherwise zero (deleted/retired properties and non-linear properties). - Imperial format. If measurement is less than 1 A, then display in SF.	
p_uom	In-year update Site UoM	Character	1	Unit of Measurement: - For non-deleted/retired linear properties only. Otherwise Blank (deleted/retired properties and non-linear properties). - Imperial format.	

Name of Report – Type of edition (Roll-Based)

Regional Office #, County/municipality #, Municipality Name

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Field Name	Description	Field Type	Field Length	Comments		
Set 3: Information from Reassessment update view.						
If not an Assessment update year (e.g. 2018), replicate Current Maintenance information (from Set 2)						
f_sra1	Assessment update SRA1	Character/Blank	1	Special Rate Area 1. Blank for deleted/retired properties.		
f_sra2	Reassessment update SRA2	Character/Blank	1	Special Rate Area 2. Blank for deleted/retired properties.		
f_sra3	Assessment update SRA3	Character/Blank	1	Special Rate Area 3. Blank for deleted/retired properties.		
f_sra4	Assessment update SRA4	Character/Blank	1	Special Rate Area 4. Blank for deleted/retired properties.		
f_sra5	Assessment update SRA5	Character/Blank	1	Special Rate Area 5. Blank for deleted/retired properties.		
f_sra6	Assessment update SRA6	Character/Blank	1	Special Rate Area 6. Blank for deleted/retired properties.		
f_pc	Assessment update Property Code	Character	3	Property Code		
f_ward	Assessment update Ward	Character	2	Ward		
f_poll	Assessment update Poll	Character	3	Poll		
f_suffix	Assessment update Poll suffix	Character	1	Poll Suffix		
f_sp_t	Assessment update Starting Point Total	Numeric	11	Starting Point Total	No decimals. Set to zero if source value is negative. Zero for new properties and linear properties. PhaseIn values for each record pertaining to RTC and RTQ.	
f_sp_u	Assessment update Starting Point Portions	Numeric	11	Starting Point Portion		
f_ph_1_t	Assessment update Phase-In Total Year 1	Numeric	11	Phase-In Total Year 1		
f_ph_1_u	Assessment update Phase-In Portion Year 1	Numeric	11	Phase-In Portion Year 1		
f_ph_2_t	Assessment update Phase-In Total Year 2	Numeric	11	Phase-In Total Year 2		
f_ph_2_u	Assessment update Phase-In Portion Year 2	Numeric	11	Phase-In Portion Year 2		
f_ph_3_t	Assessment update Phase-In Total Year 3	Numeric	11	Phase-In Total Year 3		
f_ph_3_u	Assessment update Phase-In Portion Year 3	Numeric	11	Phase-In Portion Year 3		
f_dp_t	Assessment update Phase-In Total Year 4	Numeric	11	Destination Total		
f_dp_u	Assessment update Phase-In Portion Year 4	Numeric	11	Destination Portion		
f_site	Assessment update Site	Numeric	7	Site Area: - Two(2) decimal positions. - For non-deleted/retired linear		

Name of Report – Type of edition (Roll-Based)

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Field Name	Description	Field Type	Field Length	Comments
				properties only. Otherwise zero (deleted/retired properties and non-linear properties). - Imperial format. If measurement is less than 1 A, then display in SF.
f_uom	Assessment update site UoM	Character/Blank	1	Unit of Measurement: - For non-deleted/retired linear properties only. Otherwise Blank (deleted/retired properties and non-linear properties). - Imperial format.
Additional Fields				
suppomit	supp omit flg	Character	1	Supp/Omit Indicator. Y if Current Maintenance view has any omitted or supplementary assessments associated to it. Otherwise N.
PAN issued indicator	PAN issued indicator	Character	1	PAN issued indicator
mun_addr	Municipal address	Character	75	Property Location Address
<p>Event records: Up to 20 records of Event information totaling 1860 field is length. Each event information is 92 character long. For each 92 character the Header name is appended with sequence number starting with 1. x = 1 to 20</p> <p>The only events types captured are:</p> <ul style="list-style-type: none"> - ANA (Advisory Notice of Adjustment) - APR (Application for Reduction) - CRT (Court Change) - OMT (Omitted Assessment) - PRN (Post Roll Amended Notice) - RFR (Request for Reconsideration) - SAN (Special Amended Notice) - SUP (Supplementary Assessment) - TIA (Tax Incentive Approval) - TIY (Year-end Tax Incentive) - YEA (Year-end Physical Change) - YEE (Year-end Equity Change) - EQR (Equity Reset) - ROL (Roll Return) <p>Property create, Sev/Con are now captured within the ROL event type.</p> <p>Events are populated in the order of keyed and effective date.</p>				
au_cd_XX	Authority Code (x)	Character	3	Authority Code (x) <u>Code</u> <u>Definition</u> ANA Advisory Notice of Adjustment

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Regional Office #, County/municipality #, Municipality Name

Year/Month of Publication

<i>Field Name</i>	<i>Description</i>	<i>Field Type</i>	<i>Field Length</i>	<i>Comments</i>
				APR Application for Reduction CRT Court Change OMT Omitted Assessment PRN Post Roll Amended Notice RFR Request for Reconsideration SAN Special Amended Notice SUP Supplementary Assessment TIA Tax Incentive Approval TIY Year-end Tax Incentive YEA Year-end Physical Change YEE Year-end Equity Change EQR Equity Reset
hs_re_XX	History Reason Description (x)	Character	50	History Reason Description (x)
nt_ch_XX	Nature of changes (x)	Character	1	Nature of changes (x) <u>Code</u> <u>Definition</u> P Physical S Statistical E Equity B for both physical and statistical
ef_dt_XX	Effective Date (x)	Numeric	8	Format is YYYYMMDD
stat_XX	Status (x)	Character	1	
stat_XX	Status (x)	Character	1	
s_amt_XX	Starting Amount (x)	Numeric	11	
d_amt_XX	Destination Amount (x)	Numeric	11	

Notes:

Where multiple Tax Classes exist on a property the roll number will appear several times, with a sequence number for each portion. The RTC/RTQ and Portions will differ. All other data will be constant for the property, including the Property Total. The Property Total appears on every line, so most analysis should be completed on the Portion.

Tax Classes

Property classes in the assessment legislation are outlined below:

Large Theatre Class (A): applies within a municipality, which has passed a by-law opting for this class.

Commercial Class (C): properties used for commercial purposes (eg. retail stores, gas stations, restaurants etc.) and vacant land that is zoned for commercial purposes.

Office Building Class: (D) includes office building space that exceeds 25,000 square feet and only if the municipality has opted for this class through by-law.

Farm Class (F): properties used for farming purposes including outbuildings.

Parking Lot/Vacant Land Class (G): land that would otherwise be in the Commercial Class if its use were for parking vehicles, and commercial vacant land. Excludes vacant land in other classes and parking associated with other buildings (eg. Shopping Centres).

Industrial Class (I): properties used for, or in connection with manufacturing, producing or processing, and vacant land zoned for industrial development.

Large Industrial Class (L): includes land that would otherwise be in the Industrial Class. Building square footage must exceed 125,000 square feet and must have the same occupant. This class is optional and only applies if the municipality has passed a by-law opting for this class.

Multi-Residential Class (M): properties used for residential purposes that have seven or more self-contained units and vacant land zoned for multi-residential development.

New Multi-Residential Class: (N) includes properties that would otherwise be included in the Multi-Residential Class where new multi-residential units have been constructed and where the municipality has, through by-law, opted to have the New Multi-Residential Class apply.

Pipeline Class (P): pipelines within the meaning of subsection 25(1) of the *Assessment Act*.

Professional Sports Facility Class (Q): applies within a municipality, which has passed a by-law opting for this class.

Residential Class (R): properties used for residential purposes to include (but not limited to) properties that have less than seven self-contained units; condominium units (as defined in the *Condominium Act*) and campgrounds.

Shopping Centre Class (S): includes the rentable area of a Shopping Centre that would otherwise be included in the Commercial Class, if the area exceeds 25,000 square feet and, if there are three or more attached retail stores on one property and, if the municipality has passed a by-law opting for this class.

Managed Forest Class (T): properties covered by forest, including outbuildings, when the land is deemed eligible by meeting the necessary requirements for inclusion in this class.

Utility Transmission/Distribution Corridors (U): linear Properties and the values are set to zero.

Railway Rights-of-Way (W): linear Properties and the values are set to zero.

Name of Report – Type of edition (Roll-Based)

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Publication

New Construction Classes introduced in 2008 to accommodate the Business Education Tax:
Industrial (J), Large Industrial (K), Commercial (X), Office Building (Y) and Shopping Centre (Z)

RTC's & RTQ's

Realty Tax Class Codes (RTC)

A	Large Theatre (Toronto only)
C	Commercial
D	Office Building
E	Exempt
F	Farm
G	Parking Lot
I	Industrial
J	Industrial (New Construction)
K	Large Industrial (New Construction)
L	Large Industrial
M	Multi-Residential
N	New Multi-Residential
O	Resort Condominium
P	Pipeline
Q	Professional Sports Facility
R	Residential
S	Shopping Centre
T	Managed Forest
U	Utility Transmission & Distribution Corridors
W	Railway Rights-of-Way
X	Commercial (New Construction)
Y	Office Building (New Construction)
Z	Shopping Centre (New Construction)

Realty Tax Qualifiers (RTQ)

A	Taxable: Excess/Vacant Land, Education Only (Locality Board of Education)
B	Taxable: Lower-tier Only
C	Taxable: Lower-tier & Education Only
D	Taxable: Education Only
F	Payment-in-Lieu: Full
G	Payment-in-Lieu: General
H	Taxable: Full, Shared Payment-in-Lieu
I	Taxable: Water Intake System, Shared Payment-in-Lieu
J	Taxable: Vacant Land, Shared Payment-in-Lieu
K	Taxable: Excess Land, Shared Payment-in-Lieu
L	Taxable: Upper-tier & Education Only
M	Taxable: General
N	Taxable: Non-Generating Station, Shared Payment-in-Lieu
P	Payment-in-Lieu: Full, Taxable Tenant of Province
Q	Payment-in-Lieu: Full, Excess Land, Taxable Tenant of Province
R	Payment-in-Lieu: Full, Vacant Land, Taxable Tenant of Province
S	Taxable: Generating Station, Shared Payment-in-Lieu
T	Taxable: Full
U	Taxable: Excess Land
V	Payment-in-Lieu: Full, Excess Land
W	Payment-in-Lieu: General, Excess Land

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- X Taxable: Vacant Land
- Y Payment-in-Lieu: Full, Vacant Land
- Z Payment-in-Lieu: General, Vacant Land

- 1 Taxable: Farmland Awaiting Development Phase I
- 2 Payment-in-Lieu: Full, Farmland Awaiting Development Phase I
- 3 Payment-in-Lieu: General, Farmland Awaiting Development Phase I
- 4 Taxable: Farmland Awaiting Development Phase II
- 5 Payment-in-Lieu: Full, Farmland Awaiting Development Phase II
- 6 Payment-in-Lieu: General, Farmland Awaiting Development Phase II
- 7 Small Scale On Farm Business
- 9 Creative Enterprise Facility

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Facts About the new ROL Event on MCP

What does it look like?

If there was no in-year activity, the row (partition) will look like this:

- BZ – CG cover the info delivered on last year’s Roll Return for 2018 tax year.
- CH- CO cover the info to be delivered on this year’s Roll Return for 2019 tax year.

	BZ	CA	CE	CC	CE	CF	CG	CH	CI	CK	CM	CN	CO
1	au_hs_re_1		n_ef_dt_1	stpb_dt_1	s_amt_1	d_amt_1	au_hs_re_2		n_ef_dt_2	stpb_dt_2	s_amt_2	d_amt_2	
2	ROL Roll Creation		A 20180101	P 20171212	202000	194000	ROL Roll Creation		A 20190101	P 20181211	202000	194000	
3	ROL Roll Creation		A 20180101	P 20171212	162000	159000	ROL Roll Creation		A 20190101	P 20181211	162000	159000	
4	ROL Roll Creation		A 20180101	P 20171212	109000	114800	ROL Roll Creation		A 20190101	P 20181211	109000	114800	

How often will it appear?

Every row (partition) will contain this ROL Event for **both** the Roll Return for 2018 tax year and Roll Return for 2019 tax year, **unless** it did not appear on last year’s or this year’s upcoming Roll Return.

Example – if a partition was there for last Roll Return and is still on this year’s Roll Return, it will look like this:

- Partition was returned on the roll for 2018 tax year.
- A property verification resulted in a Year End adjustment.
- And is returned on the roll with that adjusted value for the upcoming roll for the 2019 tax year.

114	ROL Roll Creation	A 20180101	P 20171212	193000	187000	ROL Roll Creation	A 20190101	P 20181211	193000	187000					
115	ROL Roll Creation	A 20180101	P 20171212	154000	166000	YEI Property verification	A 2018123	P 20181012	154000	171000	ROL Roll Creation	A 20190101	P 20181211	154000	171000
116	ROL Roll Creation	A 20180101	P 20171212	160000	163000	ROL Roll Creation	A 20190101	P 20181211	160000	163000					

If it was newly created (likely a severance OR tax class shift) within this tax year it will look like this:

This example demonstrates that partition with the new tax class was not returned on the last roll, because the first transaction is the Classification Change. It is returned on this upcoming roll for the 2019 tax year.

157	N CONCESSION ST	YEI Classification Change	P 2018123	P 20181012	30981	31000	ROL Roll Creation	A 20190101	P 20181211	30981	31000		
158	N CONCESSION ST	ROL Roll Creation	A 20180101	P 20171212	68000	75000							

If it was removed (likely a consolidation OR tax class shift) within this tax year, it will look like this:

By contrast to the screen snap above of the same property, where the tax class that it was moved *out*, the lack of Roll Creation event for effective date of “20190101” indicates that it was not returned on this upcoming roll for the 2019 tax year.

N CONCESSION ST	YEI Classification Change	P 2018123	P 20181012	30981	31000	ROL Roll Creation						
N CONCESSION ST	ROL Roll Creation	A 20180101	P 20171212	68000	75000							

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HINT: “new_ind” can also help to tell the story of partitions that were either not on the last roll or not on the upcoming roll

roll_num	su	s	new_ind	prv_roll	rt	rt	owner_1
180101001800322	0000	1	DL	00000000000000	R	T	XXXXXXXXXXXXXXXXXXXX

Example:

This partition shows that it was returned on the last roll, but not on this upcoming roll.

ROL	Roll Creation	A	20180101	P	20171212	840000	1215000		

Scrolling back to the “new_ind” will confirm that there is a “DL” code. DL = Retired.

roll_num	su	s	new_ind	prv_roll	rt	rt	o
180101001806300	0000	1	DL	00000000000000	R	T	SI

These codes, along with all others, can be found on page 11 of this guide.