

May 2016

Dear Sir/Madam:

On behalf of the Municipal Property Assessment Corporation (MPAC), I am writing you to request information related to income and expense, rental/lease data and tenant verification data. MPAC is responsible for assessing all property in Ontario for the purposes of municipal taxation. To assist us in establishing and maintaining current and equitable property values, we require income and expense information for the fiscal year 2015 (or most current), and current rental/lease data.

The deadline for submitting this information to MPAC is **June 30, 2016**.

Please complete the enclosed forms (see the special note below ☞).

The 'Tenant Verification & Rental/Lease Data Request' and 'Property Income & Expense Questionnaire' forms ask for information used when assessing mobile home properties. Definitions of the terms used can be found on the reverse of this letter.

- ☞ **Please note that responses will not be considered as compliant to this request unless submitted by mail on approved MPAC forms.**
- ☞ **Pursuant to s.40(18) of the *Assessment Act*, as amended, failure to respond fully to this request will result in the burden of proof as to the correctness of the current value of the land to rest with the appellant, not MPAC, in the event of any appeals filed with respect to the assessment.**

Please return your forms via standard mail by **June 30, 2016**, using the enclosed business reply envelope or by email to PIER@mpac.ca.

If you have any questions about this request or the submission process, please contact us or visit our website.

MPAC Central Processing Facility
PO Box 9808
Toronto ON M1S 5T9

1 866 296-MPAC (6722)
TTY 1 877 889-MPAC (6722)
www.mpac.ca

Thank you for your cooperation.

Yours truly,



Rose McLean, M.I.M.A.
Vice-President and Chief Operating Officer

Enclosure

Terms & Definitions

Item	Explanation
Total Number of Leased Sites	Number of sites leased as of June 1, 2016. Include billboard leases.
Total Number of Transient Sites	Total number of transient sites as of June 1, 2016.
Total Number of Vacant Sites	Total number of vacant sites as of June 1, 2016.
Total Number of Sites	Entire number of leasable sites in the park.
Change/Add Site #	Change our recorded site number.
<input checked="" type="checkbox"/> Site Deleted	Check if site no longer exists.
Tenant Names	Leaseholder names currently on file at MPAC. Cross out tenants no longer occupying this site and those incorrectly spelled.
Tenant Name Corrections	Enter new tenant names or correct spelling as appropriate.
<input checked="" type="checkbox"/> Services included in " all " site land lease	A checkmark (✓) in any of the four (4) individual boxes indicates that " all " lease agreements include that particular utility. Do not check individual units if 'all site land leases' boxes are checked.
<input checked="" type="checkbox"/> Included in individual site land lease	A checkmark (✓) in any of these columns indicates that individual site is paying a lease that includes one or more utilities as indicated (Hydro, Water, Sewer and Maintenance fee).
Total Hydro Amount	The total hydro amount for each site for fiscal year 2015. Do not include any amount if hydro is paid by tenant.
Total Water/Sewer Amount	The total water/sewer amount for each site for the fiscal year 2015. Do not include any amount if water/sewer is paid by tenant.
Total Maintenance Fee Amount	The total maintenance fee amount for each site for the fiscal year 2015. This fee would be for use of common areas. An example of this would be a recreational center.
Total Land Lease Amount Per Site	Total amount of land lease per site excluding any costs that are separately charged as of June 1, 2016. Include billboard leases.
Billboard Income	The amount of income received by the property owner from third party sign operator(s) for billboard(s) located on the property. MPAC must ensure that any income attributable to billboards is excluded from the assessment of properties valued using the income approach, since billboards must be valued solely on their cost, without considering any income received by the property owner in respect of the sign or its placement.