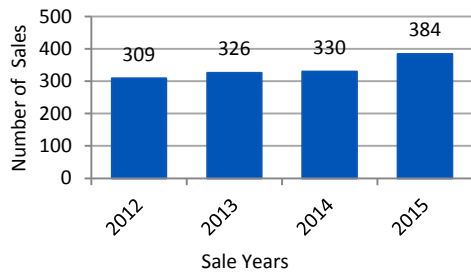


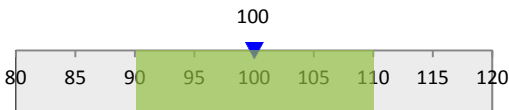
The Quality Service Commissioner has reviewed the accuracy of assessments for your municipality.

**Essa Township**

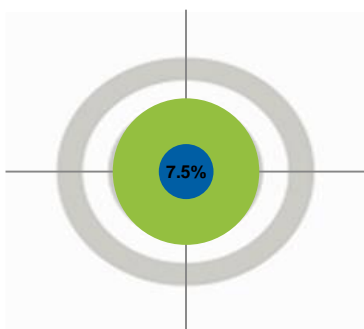
Based on an analysis  
of 1,349 sales:



**Median ASR is 100%**  
**Meets IAAO Standard**



**COD is 7.5%**  
**Meets IAAO Standard**



**Did the Assessments  
fall within the following  
acceptable ranges in IAAO  
Standards?**

**Median ASR**

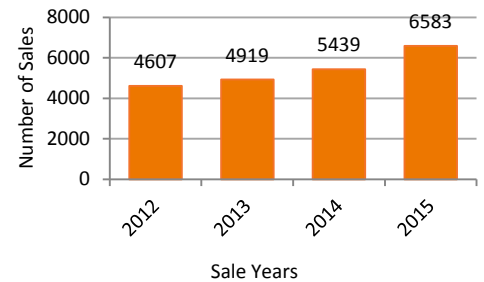
Measures Level of Assessment  
Between 90% and 110%

**Coefficient of Dispersion (COD)**

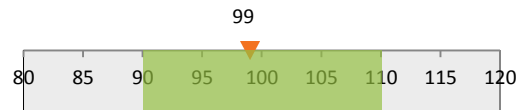
Measures Assessment Uniformity  
Between 5% and 20%

**County Of Simcoe**

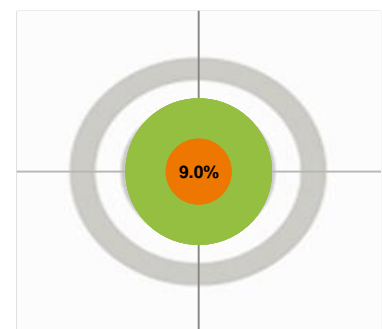
Based on an analysis  
of 21,548 sales:



**Median ASR is 99%**  
**Meets IAAO Standard**



**COD is 9%**  
**Meets IAAO Standard**



### **What is an Assessment-to-Sales Ratio (ASR)**

We calculate ASRs for all of the properties sold in your municipality. If you recently bought your home, then your ASR is calculated using the purchase price you paid.

$$\frac{\text{Assessed Property Value}}{\text{Property's Sale Price}} \times 100 = \text{Assessment-to-Sale Ratio (ASR)}$$

### **What is a Median ASR?**

We look at all the ASRs in your municipality and sort them from the lowest to the highest. The number that's in the middle is called the Median ASR.

We check to make sure that your municipality's median ASR is within the IAAO standard's acceptable range. This tells us that there is an acceptable degree of accuracy between MPAC's assessed values and actual selling prices.

### **What is a Coefficient of Dispersion (COD)**

The COD measures the uniformity of assessments for properties that have sold in your municipality.

We check to make sure that your municipality's COD is within the IAAO standard's acceptable range for consistency.