



FARM FORESTRY EXEMPTION

Frequently Asked Questions

General

What is the Farm Forestry Exemption (FFE)?

FFE is a tax exemption designed to protect wooded areas. Farmers with farm property or farm property holdings with wooded areas may be eligible for the exemption; the tax exemption applied to one acre of forested land for every 10 acres of farmland. No more than 30 acres are exempt per owner per municipality or non-municipal territory.

Does FFE have to be applied to my property?

MPAC is legislated by the Assessment Act to apply FFE to eligible properties; this is not optional. The only way for FFE to be removed from a property's assessment is when the land is no longer used for forestry purposes.

If FFE is applied to my property, can it still be considered for other farm tax incentive programs?

A property with FFE does not prevent/preclude the property owner from applying for the Farm Property Class Tax Rate Program administered through Agricorp.

What changed with FFE in 2023?

In the 2021 Fall Economic Statement, the Provincial Government stated its intent to increase the limit on the tax exemption for farm woodlots from 20 to 30 acres to keep pace with the growth of farm sizes.

The changes were enacted with the Bill 43 amendment to section 3(1)19 of the *Assessment Act* to allow the Minister of Finance (Minister) to prescribe a higher number of acres. O. Reg 230/22 was filed to increase the acreage maximum per farm property owner in a municipality from 20 to 30 acres effective January 1, 2023.

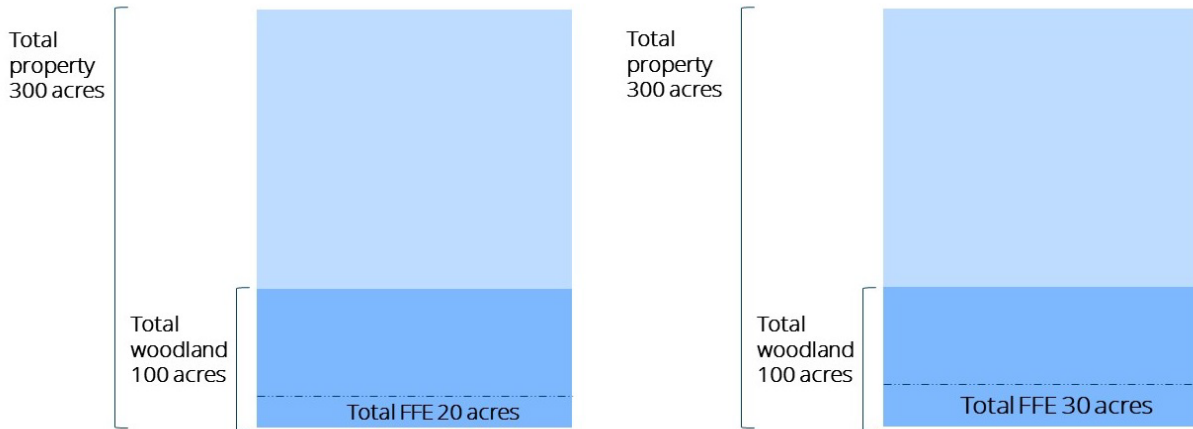
What does this change mean for you and your property?

With this change, you may qualify for a tax exemption on up to 30 acres of forested land in any one municipality.



FFE Acreage Prior to 2023

Acreage after January 1, 2023



How do you know how much of the assessed value qualifies for the FFE exemption?

To improve transparency with property owners, the FFE-assessed value will now appear on property assessment notices. The municipality will not charge property taxes on the assessed value shown as “Exempt”.

Why does it look like the assessed value of your property has increased?

You may notice that the assessed value of your property is different from what may be listed on a previous property assessment notice. The assessed value that you see reflects the value of your property plus the assessed value of the FFE applied to your property.

Property taxes will not be charged to the assessed value shown as exempt as detailed above. Before this change, the assessed value for the FFE was deducted from the total assessment and not provided on the notice.

How will you be notified of my property’s eligibility?

If your property qualifies for FFE, it will appear on your Property Assessment Notices as “Exempt”. The municipality will not charge property taxes on this value.



CHANGE(S) TO YOUR PROPERTY ASSESSMENT:

Please see below for the change(s) to your property's assessment and the effective date.

Effective date: January 1, 2023

| Tax class | Value as of Jan. 1, 2012 | Value as of Jan. 1, 2016 | Assessed value 2023 |
|---------------------|--------------------------|--------------------------|---------------------|
| Exempt | \$19,277 | \$23,000 | \$23,000 |
| Farm Taxable | \$434,669 | \$699,100 | \$699,100 |
| Residential Taxable | \$102,859 | \$117,900 | \$117,900 |
| TOTAL | \$556,805 | \$840,000 | \$840,000 |

How do you confirm the current information MPAC has regarding your property?

To see the information we currently have on file for your property, please [log into AboutMyProperty](#) using the roll number and access key found on your recent Property Assessment Notice.

HOW CAN I LEARN MORE ABOUT MY ASSESSMENT?

Visit [mpac.ca](#) and log onto **AboutMyProperty** to learn more about how your property was assessed, see the information we have on file and compare it to others in your area.

To register, enter in your roll number and access key as noted below.

Roll number: 12 34 567 899 12345 1234

Access key: ABCD EFG1 HJK2

Who can you contact regarding your property's eligibility and how the eligible acreages have been calculated?

If you would like to access your FFE calculation, please contact our Customer Contact Centre at 1 866 296-6722 (toll-free) or 1 877 889-6722 (TTY), Monday to Friday from 8 a.m. to 5 p.m. (EST) or visit [mpac.ca](#) and log onto AboutMyProperty.



Farm Forestry Exemption (FFE) Calculation

| PROPERTY OVERVIEW | | | | | | |
|---------------------|---------------|---------------|-------------------------|----------------|-----------------|--------------|
| Roll Number | Address | Lot Size | Eligible Forestry Lands | Percentage | FFE Calculation | FFE Acres |
| 12 34 111 222 12345 | 10 DOWNING ST | 150.00 | 15.00 | 33.33% | 30.00 x 33.33% | 10.00 |
| 12 34 111 222 67890 | 88 GREEN RD | 50.00 | 6.00 | 11.11% | 30.00 x 11.11% | 3.33 |
| 12 34 111 222 98765 | 99 DIRT RD | 250.00 | 40.00 | 55.56% | 30.00 x 55.56% | 16.67 |
| TOTAL | | 450.00 | 61.00 | 100.00% | | 30.00 |

| TOTAL ALLOWABLE FFE: 30.00 acres | TOTAL APPLICABLE FFE |
|----------------------------------|----------------------|
| 450.00 x 10% = 45.00 acres | 30.00 acres |

You are receiving this Farm Forestry Exemption per the *Assessment Act* Section 3.(19), Forestry Purposes.
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What if you disagree with your property's assessment?

You have the option to file a Request for Reconsideration with MPAC. To learn more about this process, please [visit AboutMyProperty](#) or call our Customer Contact Centre at 1-866-296-6722 (toll-free) or 1-877-889-6722 (TTY), Monday to Friday from 8 a.m. to 5 p.m. (EST).

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