

Building better communities, together

Assessing our progress

2016 ANNUAL REPORT



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

Ontario is our home. It is where we live, work and play. Its vibrant communities are planned and built with purpose and paid for with property taxes. And who provides the foundation on which municipalities across the province base those taxes? **We do.**

Building better communities, together

Assessing our progress

We're MPAC, and it's the accuracy of our assessments that helps ensure property owners pay their fair share – nothing more and nothing less.

In 2013, we made a commitment to the people of Ontario to strengthen the property assessment system and set a clear path for transforming the way we do business through our 2013-2016 Strategic Plan.

While this year's annual report highlights our 2016 results and delivery of the province-wide Assessment Update, it also assesses our progress against the goals and objectives in our 2013-2016 Strategic Plan.

We're delivering on these commitments through collaboration, innovation, fiscal responsibility and an unwavering commitment to openness and transparency. At the same time, we know there is more work to be done.

As a high performance organization, we will continue to support our stakeholders and Ontario communities through accurate assessments and innovative products and services.



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Compliance statement

In keeping with the reporting requirements under the *Municipal Property Assessment Corporation Act*, the Corporation has complied with any policies, procedures and standards established by the Minister under section 10, and with the process established regarding the development and implementation of quality service standards by the Quality Service Commissioner.

Vision, Mission and Values

MPAC is an independent, not-for-profit corporation funded by all Ontario municipalities.

We're accountable to the Province, municipalities and property taxpayers through a 15-member Board of Directors.

Our role is to assess and classify all properties in Ontario.

We do this in compliance with the *Assessment Act* and regulations set by the Government of Ontario.



Responsible for assessing and classifying more than

5 million properties in Ontario

representing **\$2.4 TRILLION** in property value

About MPAC

Our Vision

- Property Assessment Excellence
- Outstanding Service
- Trust

Our Mission

To serve Ontario property taxpayers together with provincial and municipal stakeholders through accurate and timely property assessments and a commitment to service excellence and efficiency.

Our Values

Service • Teamwork • Quality • Innovation • Professionalism • Accountability

MPAC's province-wide Assessment Updates of property values have met international standards of accuracy.

Our assessments and data are also used by banks, insurance companies and the real estate industry.



WE ARE **1700+** EMPLOYEES across Ontario

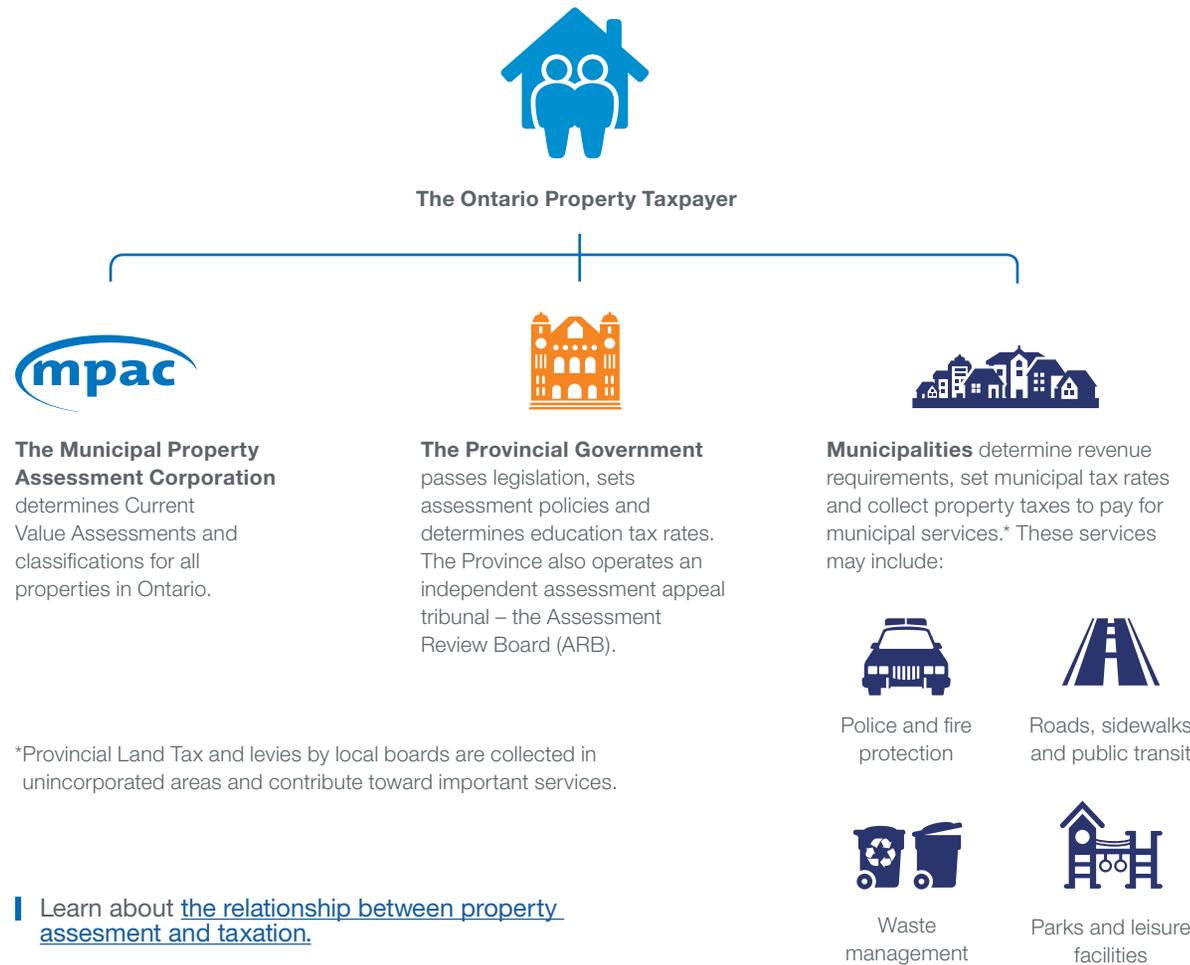
We are committed to:

- ✓ Delivering property assessment excellence.
- ✓ Providing outstanding service.
- ✓ Earning the trust of property taxpayers as well as municipal and provincial stakeholders.

Learn more at mpac.ca.

Ontario's Property Assessment System

There are several main components in Ontario's property assessment and taxation system. Each plays an important role:



Property Assessment Update Cycle

Every four years, property owners receive a Property Assessment Notice when MPAC completes a province-wide Assessment Update based on the legislated valuation date.

Under the phase-in provisions in the *Assessment Act*, an increase in assessed value is introduced gradually over four years. A decrease in assessed value is introduced immediately.

- ✓ In 2016, MPAC updated the assessed value of every property in Ontario based on a legislated valuation date of January 1, 2016. These values will be used by municipalities as the basis for calculating property taxes for the 2017-2020 property tax years.
- ✓ We continue to review properties during non-Assessment Update years as new homes are built, owners renovate, structures are demolished and properties change use. MPAC also mails Notices to property owners to reflect changes in ownership, value, classification or school support.

Learn more about [Ontario's phase-in program](#).

MPAC's Services

Assessment Services



Your Property.
Our Assessment.
Know More About It.

We provide a range of assessment services, including the preparation of annual assessment rolls for use by municipalities and the Province of Ontario to calculate property and education taxes.

- ✓ MPAC's property assessors are trained experts in the field of property valuation and apply appraisal industry standards and best practices.
- ✓ More than 300 of our valuation staff hold professional designations from accrediting bodies including the Institute of Municipal Assessors, the Appraisal Institute of Canada, the Royal Institution of Chartered Surveyors and/or the International Association of Assessing Officers.
- ✓ We estimate fair market values using property sales, cost of construction and income information. It is the accuracy of our assessments that ensures property owners pay their fair share, nothing more and nothing less.

Learn more at mpac.ca.

People Services

MPAC is legislatively responsible for collecting occupant information (name, date of birth, citizenship and school support) for municipal, District Social Services Administration Boards and school board elections.

- ✓ This information is used by MPAC to create a Preliminary List of Electors, which is provided to municipalities, school boards and District Social Services Administration Boards to help these organizations create the final Voters' Lists for municipal and school board elections.

Value-Added Products and Services



MPAC delivers innovative products and value-added services to banks, insurance companies, the real estate industry and a number of other assessment jurisdictions across Canada.

- ✓ The surplus derived from this stream of MPAC's operations is used to offset the funding paid by municipalities to support the organization.
- ✓ Learn more about MPAC's Business Development initiatives on page 30.

Message from the Board Chair



“Guided by the Board’s commitment to high standards of service delivery, quality and roll stability, MPAC delivered updated assessments for more than five million properties in 2016, representing over \$2.4 trillion in assessment for Ontario.”

Four years ago, MPAC made a commitment to the people of Ontario to strengthen the property assessment system and set a clear path for transforming the way we do business.

This transformation began with our 2013-2016 Strategic Plan and we marked a key milestone with our delivery of the 2016 province-wide Assessment Update.

Guided by the Board’s commitment to high standards of service delivery, quality and roll stability, MPAC delivered updated assessments for more than five million properties in 2016, representing over \$2.4 trillion in assessment for Ontario.

We also remained committed to adding assessment growth to municipal rolls in 2016 – more than \$30 billion was added last year and we continued to improve our delivery processes to ensure that municipalities can capture new growth for their assessment bases in a more timely manner.

Increasing awareness was a key area of focus for MPAC and we fundamentally transformed our approach in 2016 providing residential owners with easy access to the information they need to better understand their assessments through aboutmyproperty.ca, a new Property Assessment Notice and an expanded mailing schedule (page 24).

New benchmarks in transparency, outreach and engagement were also set with our delivery of advance disclosure and pre-roll consultation initiatives to business and farm property owners as well as our municipal stakeholders. Our new disclosure library and consultation program was guided by the Board’s commitment to promoting roll predictability and stability – a critical goal we share with both our municipal and provincial stakeholders.

Assessing our progress as we close out our 2013-2016 Strategic Plan is an important part of the Board’s planning for the next four years. We have conducted research with property owners from across Ontario and are seeing improvements in how the public views MPAC and its role in Ontario’s property assessment system.

We look forward to continuing to build upon our successes in 2016 as we start the process of establishing our next four-year plan and continue to gather feedback from our stakeholders.

On behalf of the Board of Directors, I thank our employees for their continued professionalism and contributions over the last four years and, in particular, for their work in delivering the 2016 Assessment Update. I also thank our stakeholders for their ongoing support and look forward to continuing to work with them as we prepare for the next province-wide update in 2020.

Dan Mathieson

Board Governance

The MPAC Board of Directors provides governance and oversight to the organization to ensure overall direction, effectiveness, supervision and accountability through quarterly meetings as well as regular meetings of the committees of the Board.

Audit Committee

The Audit Committee oversees the Corporation's financial statements and financial reporting processes. It also oversees the effectiveness of management's internal control framework and information systems, performance of internal and external auditors, management's assessment and stewardship of enterprise risks, and critical legal and litigation activity facing the organization.

Chair: David P. Settingington

Members: Alf Chaiton, Lesley Gallinger, Ken Hughes, Dan Mathieson (Board Chair), Roberto Rossini, Walter Sendzik

Governance and Human Resources Committee

The purpose of the Governance and Human Resources Committee is to assist with Board oversight of governance issues affecting the Corporation to ensure that appropriate governance processes, Board and Committee structures and information necessary for effective direction and oversight are in place.

Chair: Bill Rayburn

Members: Alf Chaiton, Keith Hobbs, Bev Hodgson, Dan Mathieson (Board Chair), David P. Settingington (Vice-Chair), Mary Smith

Quality Assurance Committee

The Quality Assurance Committee oversees MPAC's operations from a quality standpoint, to promote a quality culture in the organization. The committee advises the Board of Directors of any concerns or issues related to MPAC's core business of assessment, quality related risks and internal controls.

Chair: Bev Hodgson

Members: Lesley Gallinger, Dan Mathieson (Board Chair), Don Redmond, Walter Sendzik, David P. Settingington (Vice-Chair), Mary Smith

MPAC's Whistleblowing Program

In fall 2016, MPAC launched a Whistleblowing Program and a Fraud and Other Irregularities Policy in support of our commitment to openness and transparency in the delivery of public service. The program provides members of the public, stakeholders and MPAC employees with a secure and confidential means to report any observed or suspected fraud or other breaches of public trust involving MPAC employees.

The new program and policy are an extension of MPAC's Code of Conduct. Together they provide the corporation with a formal governance framework for any potential wrongdoing and align with leading practices of other public sector organizations.

Visit the [Whistleblowing Program page](#) on our website to learn more.

Learn more about [MPAC's Board Committees](#).

Board of Directors

MPAC is directly accountable to the public through a 15-member Board of Directors. All Board Members are appointed by the Minister of Finance.

Municipal Representatives



Keith Hobbs

Mayor, City of Thunder Bay



Bill Rayburn

*Chief Administrative Officer,
Middlesex County*



Walter Sendzik

Mayor, City of St. Catharines



Ken Hughes

*Auditor General,
City of Ottawa*



Roberto Rossini

*Deputy City Manager & Chief
Financial Officer, City of Toronto*



Mary Smith

*Mayor, Township of Selwyn
and Deputy Warden for the
County of Peterborough*



Dan Mathieson (Chair)

Mayor, City of Stratford

Learn more about our [Board Members](#).

Board of Directors (continued)

MPAC is directly accountable to the public through a 15-member Board of Directors. All Board Members are appointed by the Minister of Finance.

Taxpayer Representatives

**Alf Chaiton**

*President, Tweedsmuir Green
Power Group*

**Bev Hodgson**

*Barrister and Solicitor;
owner of Bev Hodgson Law*

**Jack Prazeres**

*President, Senso Group
Building Supplies*

**Lesley Gallinger**

*Vice President of Corporate
Services and Chief Financial
Officer, Electrical Safety Authority*

**Don Redmond**

*Sales Representative,
Royal LePage In Touch Realty Inc.*

**David P. Settingington
(Vice-Chair)**

*Member of Chartered Professional
Accountants (CPA) Ontario and
CPA Canada*

The Board of Directors thanks **Jack Prazeres**, whose term ended in 2016.

Learn more about our [Board Members](#).

Our 2013-2016 Strategic Plan & Budget

- ✓ MPAC's 2013-2016 Strategic Plan was launched in 2013 with input from a broad cross-section of MPAC stakeholders and employees.
- ✓ It was formally reviewed and approved by MPAC's Board of Directors.
- ✓ The plan was guided by the recommendations found in the Ombudsman's Report, Auditor General's Report and the report of the Drummond Commission on the Reform of Ontario's Public Services, which urge public sector agencies to do more with less.

MPAC's 2013-2016 Strategic Plan focused on transforming our operations and interactions with stakeholders.



Our 2013-2016 Strategic Plan & Budget (continued)

We committed to finding efficiencies and savings.



✓ Achieved \$20.6M in savings over four years

Top 3 Cost Impacts & Investment Decisions

- 1 Strategic Investments**
Increased investment in capital to improve quality of data capture and delivery
- 2 Market-Driven Growth**
Increases in property counts due to new construction, condominium and subdivision plans
- 3 Legal Obligations**
Inflationary and long-term human resources legacy costs

Held the Annual Levy Increase to 0.95%

In 2012, MPAC's Board of Directors approved a targeted four-year expenditure plan for the organization, with a commitment to increase the funding requirements by less than 1% for 2013, 2014, 2015 and 2016.

Through implementation of our 2013-2016 Strategic Plan, MPAC delivered on this commitment.



We kept our funding commitment.

We held the municipal funding increase to 0.95% in each year of the Strategic Plan.

Benefits are passed on to municipalities.

The efficiencies and effectiveness delivered through our Strategic Plan are being passed along to municipalities.

Our 2013-2016 Strategic Plan & Budget (continued)

Our 2013-2016 Strategic Plan primarily focused on finding efficiencies while increasing organizational effectiveness.

The corporation's 2017 budget, including a province-wide municipal levy increase of 2.65%, ensures that MPAC will continue to serve our municipal and government stakeholders as well as Ontario property taxpayers through service excellence and product leadership.

Looking ahead to 2017, the Board of Directors has determined that the organization must make additional investment in its core business.

Key Initiatives

Key initiatives focused on improving assessment products and services include:

- ✓ Supporting the Assessment Review Board's commitment to improve the appeals process in 2017.
- ✓ Supporting roll stability and predictability through ongoing disclosure, pre-roll discussions and extensive outreach.
- ✓ Introducing a formal Service Level Agreement with Ontario municipalities in 2017.
- ✓ Continued focus on programs to ensure data quality and accuracy as well as continued growth in the number of accredited assessment professionals.

Funding Formula

Under the *Municipal Property Assessment Corporation Act*, MPAC's funding requirements are apportioned to each municipality using a formula that reflects the proportionate relationship of an individual municipality's or taxing authority's total assessed values and total property counts as compared to all of Ontario. These two indicators are averaged to reflect a 50% weighting for total assessed value and a 50% weighting for total number of properties.

Two indicators are averaged to determine each municipality's/taxing authority's levy:



Message from the President and Chief Administrative Officer



“Forging new ground in the areas of property owner awareness and stakeholder engagement while remaining committed to the quality of our assessments were key objectives of our 2013-2016 Strategic Plan.”

Forging new ground in the areas of property owner awareness and stakeholder engagement while remaining committed to the quality of our assessments were key objectives of our 2013-2016 Strategic Plan.

MPAC completely reimagined the residential property taxpayer experience in 2016. A simplified Property Assessment Notice, new **aboutmyproperty.ca** self-serve website, suite of new educational videos, market trend reports and revamped Notice delivery schedule have all contributed to improved taxpayer awareness and understanding (page 24).

At the end of 2016, more than 800,000 taxpayers had visited **aboutmyproperty.ca** and the number of Requests for Reconsideration received by the filing deadline for all residential properties was down more than 50 per cent as compared to our last province-wide Assessment Update in 2012 (page 21).

In 2016, we also formalized three levels of information disclosure (page 26) for not only the properties identified in the Special Purpose Business Property Assessment Review as directed by the Ministry of Finance, but for all business and farm properties in the province.

Our focus on transforming the 2016 Assessment Update did not detract from our execution on core in-cycle assessment activities including adding more than \$30 billion in assessment growth, processing severances and consolidations, subdivision plans and responding to Requests for Reconsideration and Assessment Review Board appeals.

As a result of our focus on quality assessments, our Quality Service Commissioner and a third party review undertaken by the International Property Tax Institute found that MPAC's 2016 assessments met the standards for level of assessment and uniformity as established by the International Association of Assessing Officers across all property types (page 22).

The quality of our 2016 assessments is a testament to the professionalism of our employees. Guided by our Strategic Plan goal of establishing and embedding a comprehensive accreditation program in the organization, I am pleased to report that in 2016 we reached a milestone of more than 300 of our employees holding professional designations in the areas of assessment and appraisal.

On behalf of the executive management team, I would like to thank our employees for their professionalism and contributions to the delivery of assessments for Ontario's more than five million properties. I also encourage the public and all our stakeholders to review our 2016 Annual Report as an assessment of our progress over the last four years.

Antoni Wisniowski

2016 Assessment Update

Preparing for Ontario's Province-Wide Assessment Update

We transformed how we do business, culminating in the delivery of more than five million property assessments across the province.



We began working to deliver the 2016 Assessment Update in 2014 – two years earlier than previous updates.

"We know it's important to Ontarians that we assess and classify their property correctly and we have focused on ensuring the accuracy of our assessments and stable assessment rolls for municipalities. Making sure property owners have the information they need to understand their assessment has also been a priority and we shared more information than ever before in 2016 through aboutmyproperty.ca."

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



Strategic Plan 2013-2016

OBJECTIVE

Shared understanding and commitment to quality and consistency.

Assessing Our Progress 2013-2016

In preparation for the 2016 Assessment Update, staff conducted more than 2.9 million data checks to ensure the quality and accuracy of data.

Reviews included:

- ✓ Building permits
- ✓ Sales reviews
- ✓ Site variable update project
- ✓ Farm forestry exemptions reviews
- ✓ Requests for Reconsideration
- ✓ Severances and consolidations
- ✓ Data integrity checks
- ✓ MPAC initiated reviews
- ✓ Process controls
- ✓ Tax and vacancy applications
- ✓ Municipal requests
- ✓ Appeals
- ✓ Property owner enquiries

2016 Assessment Update (continued)

Preparing for Ontario's Province-Wide Assessment Update

As part of our efforts, we improved our valuation analysis, methods and models for many property types.

Residential properties

- Investigated 200,000+ sales since 2012 – more than double the sales reviewed for the 2012 Assessment Update.
- Reviewed and updated more than 2.9 million data elements.

Farm properties

- Improved the farm sale verification process to ensure only sales of farmland sold to farmers were analyzed to determine farmland rates.
- Reviewed vacant farmland sales since January 2008, increasing the number of farm sales in MPAC's analysis by approximately 40% over past reassessments.
- Implemented a new, up-to-date agricultural cost guide to determine the value of farm structures.

Multi-Residential properties

- Changed the way multi-residential properties are assessed in consultation with the Federation of Rental Housing Providers of Ontario, the Co-operative Housing Federation of Canada (Ontario Region Office) and the Ontario Non-Profit Housing Association.

- Researched and consulted third-party sources, including Canada Mortgage and Housing Corporation, to validate our valuation components.
- Launched the Property Income and Expense Return (PIER) tool, enabling multi-residential property owners to submit their annual rental, income and expense information online.

Commercial properties

- Conducted pre-roll discussions and/or information sessions with the Ontario Business Improvement Area Association (OBIAA), large office and large retail property owners, major tenants (i.e., national chains) to review preliminary valuation parameters for the various sectors.
- Reviewed Fair Market Rents against market data submitted by property owners and reviewed three years of sales data to establish accurate values.

Industrial properties

- Conducted pre-roll consultations and/or information sessions with the OBIAA and member BIAs, ONroute Service Centres, the Gravel Pit Industry, municipalities, the Ministry of Finance and Infrastructure Ontario to better understand how assessment changes will impact various groups in this sector.
- More than 62,000 sales investigations on commercial/industrial properties, representing almost 90% of all sales for the province.

Strategic Plan 2013-2016

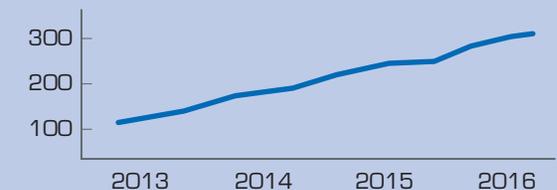
OBJECTIVE

Professional, accredited and sustainable workforce that attracts, develops and retains top talent.

Assessing Our Progress 2013-2016

Our assessors are trained experts in the field of valuation and apply appraisal industry standards and best practices.

300+ Number of employees who hold a professional designation in assessment and valuation.



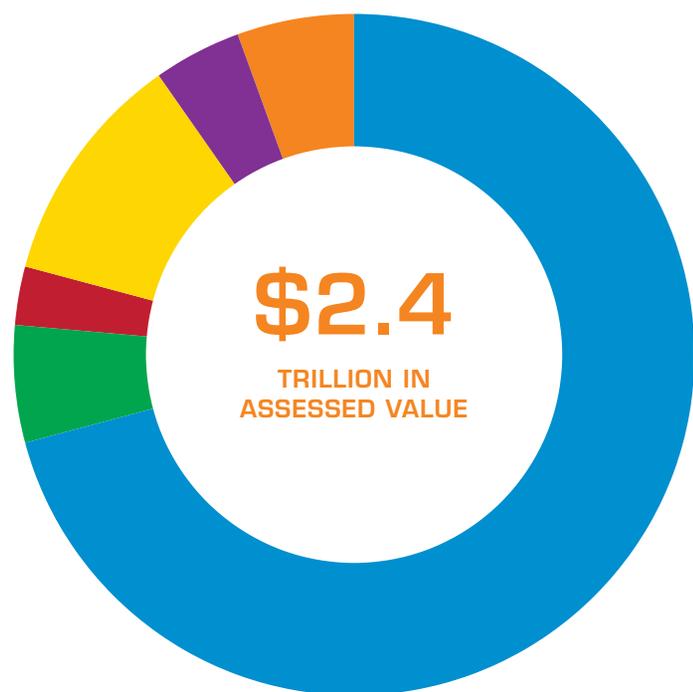
Established and embedded a comprehensive program to ensure all core valuation managers and individuals in a designated senior valuation role will hold a required designation by 2022.

Worked in collaboration with the International Association of Assessing Officers (IAAO) to establish the Ontario Chapter of IAAO in March 2016.

2016 Assessment Update (continued)

Ontario's 2016 Assessment Roll

The total number of properties contained in the 2016 assessment roll returns to Ontario municipalities was 5,171,556—an increase of 62,803 from 2015.



RESIDENTIAL

4,650,875 properties
\$1.7T in value



COMMERCIAL

156,474 properties
\$270B in value



FARM

222,993 properties
\$100.3B in value



INDUSTRIAL

78,042 properties
\$96.5B in value



MULTI-RESIDENTIAL

16,298 properties
\$88.6B in value



SPECIAL / EXEMPT

46,874 properties
\$118.9B in value

Assessment Roll Stability

OBJECTIVE

No more than 15% of municipalities will have Requests for Reconsideration (RfR) and appeal losses greater than 0.5%.

2016 RfR/Appeal Losses



Percentage of municipalities with RfR/appeal losses greater than 0.5%

Included in this outcome is the finalization of appeals in some municipalities for complex property types (commercial, industrial and multi-residential) for which multiple tax years were included.

In 2016, we reviewed and completed **41,000** RfRs.

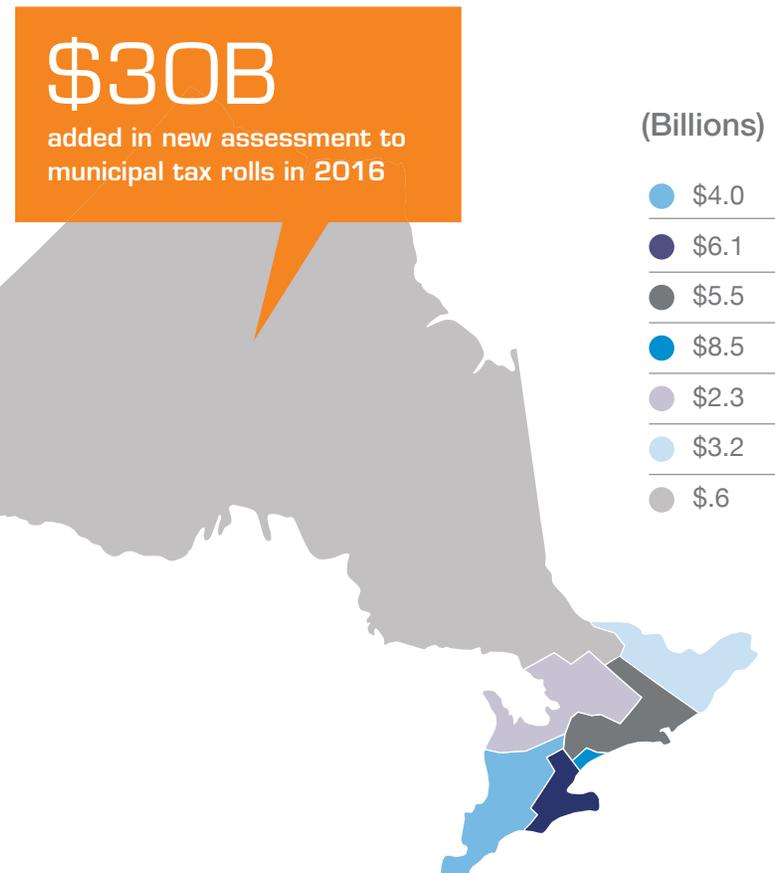


Percentage of RfRs that resulted in a change, representing a 0.07% reduction in the assessment base.

2016 Assessment Update (continued)

Assessment Growth

In 2016, MPAC delivered more than \$30 billion in taxable assessment growth to municipalities, approximately \$5 billion over target.



Progress

Condominiums

In 2016, we captured more than **\$9.2 billion** in condominium assessment growth.

Business properties

In 2016, we captured almost **\$5.3 billion** in business property assessment growth.

Exempt growth

We processed more than **\$795 million** in exempt growth.

Payment in Lieu of Taxes (PILT)

We processed more than **\$164 million** in PILT assessment growth.



Growth Added Within 12 Months



2016 Assessment Update (continued)

Assessment Growth

Strategic Plan
2013-2016

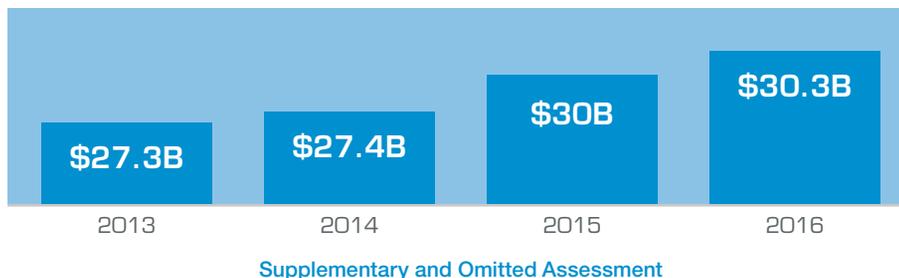
OBJECTIVE

Shared understanding and commitment to quality and consistency.

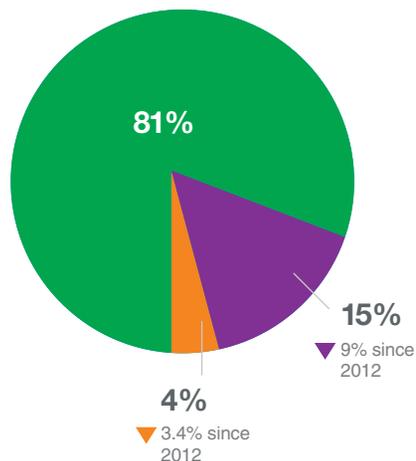
Assessing Our Progress
2013-2016

MPAC streamlined processes in order to capture growth early. This enabled MPAC to reduce backlog and improve throughput, moving us closer to our goal of capturing 100% of available assessment growth within 12 months' commencement of use.

The assessment base for municipalities continues to grow year-after-year.



Municipalities are now able to collect on new tax revenues, sooner.



81% of assessment growth is captured in the current tax year

15% of assessment growth requires an adjustment to the previous year's taxes

Even less – 4% – of assessment growth requires an adjustment going back two years

How many months ?

does it take to add a new property to the assessment roll (on average)?



New Business Property

12 MONTHS

▼ Down 3 months since 2012



New House

7 MONTHS

▼ Down 2.9 months since 2012



New Condominium

7 MONTHS

▼ Down 3.6 months since 2012

2016 Assessment Update (continued)

Current Value Assessments of Properties

The total Current Value Assessment of all properties in Ontario for roll return rose from \$2.27 trillion in 2015 to \$2.41 trillion in 2016.

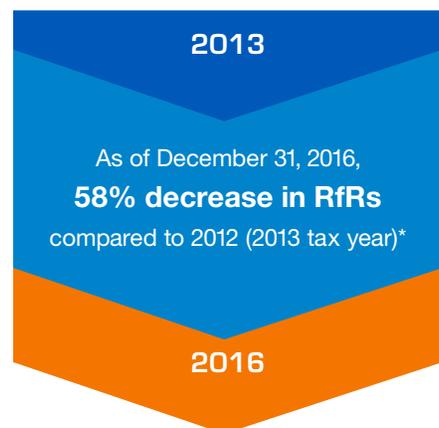
Property Group	Year 1 (current cycle)				
	2012 (\$)	2013 (\$)	2014 (\$)	2015 (\$)	2016 (\$)
Residential	1,542,547,677,161	1,566,150,514,136	1,592,744,671,456	1,620,231,277,822	1,738,098,241,179
Farm	88,228,656,710	88,486,468,685	89,111,618,519	89,546,744,279	100,279,416,400
Multi-Residential	79,679,531,614	80,698,797,361	81,010,954,278	82,026,356,607	88,560,575,630
Commercial	258,469,491,493	261,921,422,404	264,311,931,623	266,121,331,480	270,583,278,715
Industrial	102,585,786,776	102,834,147,179	103,030,587,550	103,474,581,023	96,519,987,992
Special, Exempt	106,668,748,446	103,963,535,945	107,484,571,022	109,844,803,386	118,931,835,137
TOTAL	2,178,179,892,200	2,204,054,885,710	2,237,694,334,448	2,271,245,094,597	2,412,973,335,053

2016 Assessment Update (continued)

Requests for Reconsideration and Appeals

Requests for Reconsideration (RfR) and appeals filed with the Assessment Review Board (ARB) are key indicators of assessment quality and property owners' acceptance of their assessment.

The chart shows the number of RfRs and appeals that were completed in each taxation year, regardless of the assessment roll(s) in question. In many cases when an appeal is completed it addresses multiple tax years.



*Does not include RfRs received after December 31, 2016 for properties with RfR submission deadlines in 2017

Property Valuation Date	January 1, 2012							
	2013		2014		2015		2016	
	Properties	Reduction	Properties	Reduction	Properties	Reduction	Properties	Reduction
Requests for Reconsideration	122,136	\$5.56B	33,867	\$2.02B	29,331	\$1.4B	41,003	\$1.93B
Assessment Review Board Appeals	25,412	\$10.39B	23,038	\$6.97B	38,532	\$12.1B	45,960	\$17.89B
TOTAL	147,548	\$15.96B	56,905	\$8.99B	51,212	\$13.5B	86,963	\$19.83B
Percentage of all Properties	2.99%		1.14%		1.0%		1.70%	
Percentage of Total Assessment		0.73%		0.41%		0.60%		0.87%

*Every property taxpayer in the province received an updated property assessment from MPAC in the fall of 2012. The subsequent RfRs and ARB appeals for the 2013 property tax year were submitted based on these province-wide Assessment Updates of Ontario's more than five million properties. In between province-wide updates, MPAC sends Notices to property taxpayers to reflect in-cycle changes.



For more information about resolving assessment concerns visit aboutmyproperty.ca or mpac.ca.

2016 Assessment Update (continued)

Assessment Roll Quality



“The combined evidence of the Assessment Roll Quality Review results and execution of the section 10 directive issued under the MPAC Act, regarding the Advance Disclosure Process, establish that the assessed values delivered in the 2016 assessment roll provide the municipalities and Province of Ontario with a suitable basis for taxation in the years 2017 through 2020.”

Rosemary Dyni,
Quality Service Commissioner



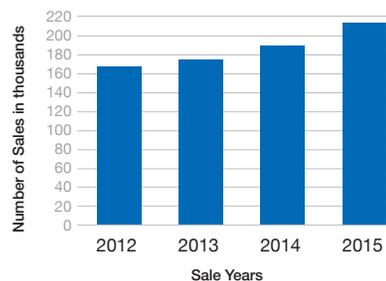
The Quality Service Commissioner is appointed by MPAC’s Board of Directors and reports to the Board and the Quality Assurance Committee.

MPAC produced accurate property assessments for more than five million properties in Ontario with an estimated total value of more than \$2.4 trillion.

Measuring Quality

The Quality Service Commissioner measures the quality and accuracy of MPAC’s property assessments against the standards set by the [International Association of Assessing Officers](#) (IAAO). The IAAO is a non-profit, educational and research association.

Based on an analysis of 750,315 residential sales:



Two internationally-recognized criteria used to measure quality and accuracy:

Assessment-to-Sale Ratio (ASR)

- The ASR measures the relationship between the assessed value and selling price of a property that sold during the base year.
- The closer the ratio is to 1.00, the more accurate the assessment.
- The median of a group of numbers is the middle number after they have been sorted from lowest to highest. When the ASRs for numerous properties are examined, their median can be determined for each property type.

Median ASR is 99% Meets IAAO Standard



Acceptable range is between 90% and 110%

Coefficient of Dispersion (COD)

- The COD represents how tightly the ASRs are clustered around their median.
- The more uniform the assessments, the lower their COD.
- As market activity decreases, or as the complexity of properties increases, the COD will usually increase.

COD is ±7.9% Meets IAAO Standard



Acceptable range is between 5% and 10%

2016 Assessment Update (continued)

Assessment Roll Quality

Our assessment roll quality results were validated by the International Property Tax Institute (IPTI), a not-for-profit organization with a goal to advance and foster property taxation and assessment ideals on an international level.



“MPAC has done a commendable job of meeting IAAO standards with the 2016 reassessment results.”

IPTI Third Party Review of MPAC’s Reassessment Report

For the 2016 Assessment Update, MPAC met all International Association of Assessing Officers (IAAO) standards set for all property types, provincially and across all zones.

Property Type	Median Assessment-to-Sale Ratio		Coefficient of Dispersion (%)	
	IAAO	2016	IAAO	2016
	Standard	Results	Standard	Results
Residential	0.90 – 1.10	0.99	5.0 – 20.0	7.84
Farm	0.90 – 1.10	0.96	5.0 – 25.0	18.16
Multi-Residential	0.90 – 1.10	0.95	5.0 – 20.0	15.36
Commercial	0.90 – 1.10	0.97	5.0 – 20.0	19.06
Industrial	0.90 – 1.10	0.96	5.0 – 20.0	14.69

Table reflects data at time of assessment roll delivery (December 2016)



To learn more about the criteria used to measure the quality and accuracy of MPAC’s assessments or to see your municipality’s Residential Assessment Roll Quality Report, visit the [Assessment Roll Quality](#) page on [aboutmyproperty.ca](#)

2016 Assessment Update (continued)

Improving the Property Taxpayer Experience

MPAC fundamentally transformed our approach to service delivery in 2016.

**Redesigned
Property
Assessment
Notices**

Based on property taxpayer research, and in consultation with the Ministry of Finance, MPAC redesigned Property Assessment Notices.

The Notices are:

- ✓ Simplified
- ✓ Easier to read
- ✓ Easier to understand

**Extended
Notice
Delivery**

Using a staggered mailing approach, residential Property Assessment Notices were rolled out over a 21-week period beginning April 2016.

**120
DAYS****Changed
Request for
Reconsideration
deadline**

In 2016, property owners had 120 days from the Issue Date of their Property Assessment Notice to file a free Request for Reconsideration (RfR).

**Improved
AboutMyProperty™**

MPAC relaunched **aboutmyproperty.ca** to help property owners better understand their assessment and compare to similar properties.

Enhancements include:

- ✓ Expanded residential property information
- ✓ Customized information for seven new property groups: farm, managed forest, multi-residential, commercial/industrial and land, hospitality, special/exempt and linear
- ✓ Easy access to Methodology Guides, Market Valuation Reports and property-specific information
- ✓ New Market Trends tool to inform property taxpayers about key market shifts in their area and across Ontario
- ✓ New educational videos about how MPAC assesses properties, how property tax is calculated, the Request for Reconsideration process and more

The extended Notice delivery and rolling RfR deadlines provided additional time to ensure:

- ✓ All property owners receive a fair and consistent review of their concerns
- ✓ Municipalities have a better understanding of value changes and how those changes impact their assessment base
- ✓ More RfRs processed before roll return
- ✓ More accurate values
- ✓ A more stable assessment roll

2016 Assessment Update (continued)

Improving the Property Taxpayer Experience

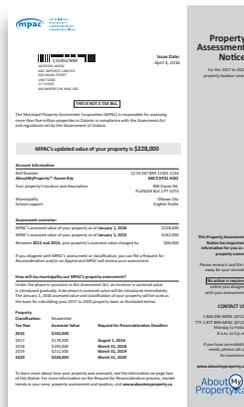
We enhanced our communication with property owners to build understanding about Ontario's property assessment and taxation system and MPAC's role within it.



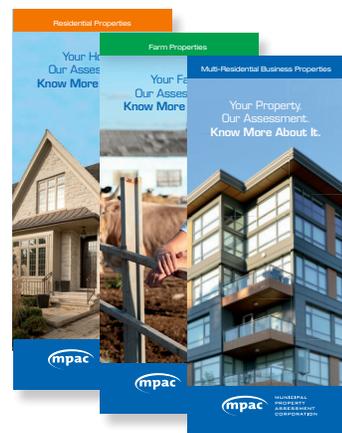
Improved website for property owners to access assessment information



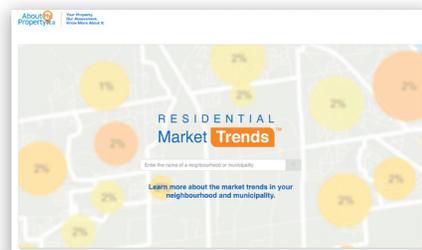
New suite of educational videos



Redesigned Property Assessment Notices



Informational brochures



Market trends for residential, farm and business properties

Strategic Plan 2013-2016

OBJECTIVE

Improved public understanding and trust in MPAC's role.

Assessing Our Progress 2013-2016

Independent research conducted by Ipsos in 2016 shows an increasing number of residential property owners trust MPAC, understand our role and perceive MPAC as a valued public service.

MPAC's reputation has improved.



From 41% in 2013



The majority of residential property owners believe MPAC provides a valued public service.

Residential property owners know what we do.



The redesigned Property Assessment Notice does a good job of explaining MPAC's role within Ontario's property assessment system.



MPAC provides property information/data on comparable properties.

2016 Assessment Update (continued)

Advance Disclosure

Strategic Plan 2013-2016

OBJECTIVE

Transformation of stakeholder relationships into true partnerships.

Assessing Our Progress 2013-2016

MPAC undertook a series of disclosure initiatives to promote new levels of openness and transparency.

With concerted efforts to consult with property owners, municipalities and other stakeholders early and often, and publishing an unprecedented number of detailed disclosure documents, MPAC fundamentally changed its delivery of 2016 assessments when compared to previous province-wide updates.

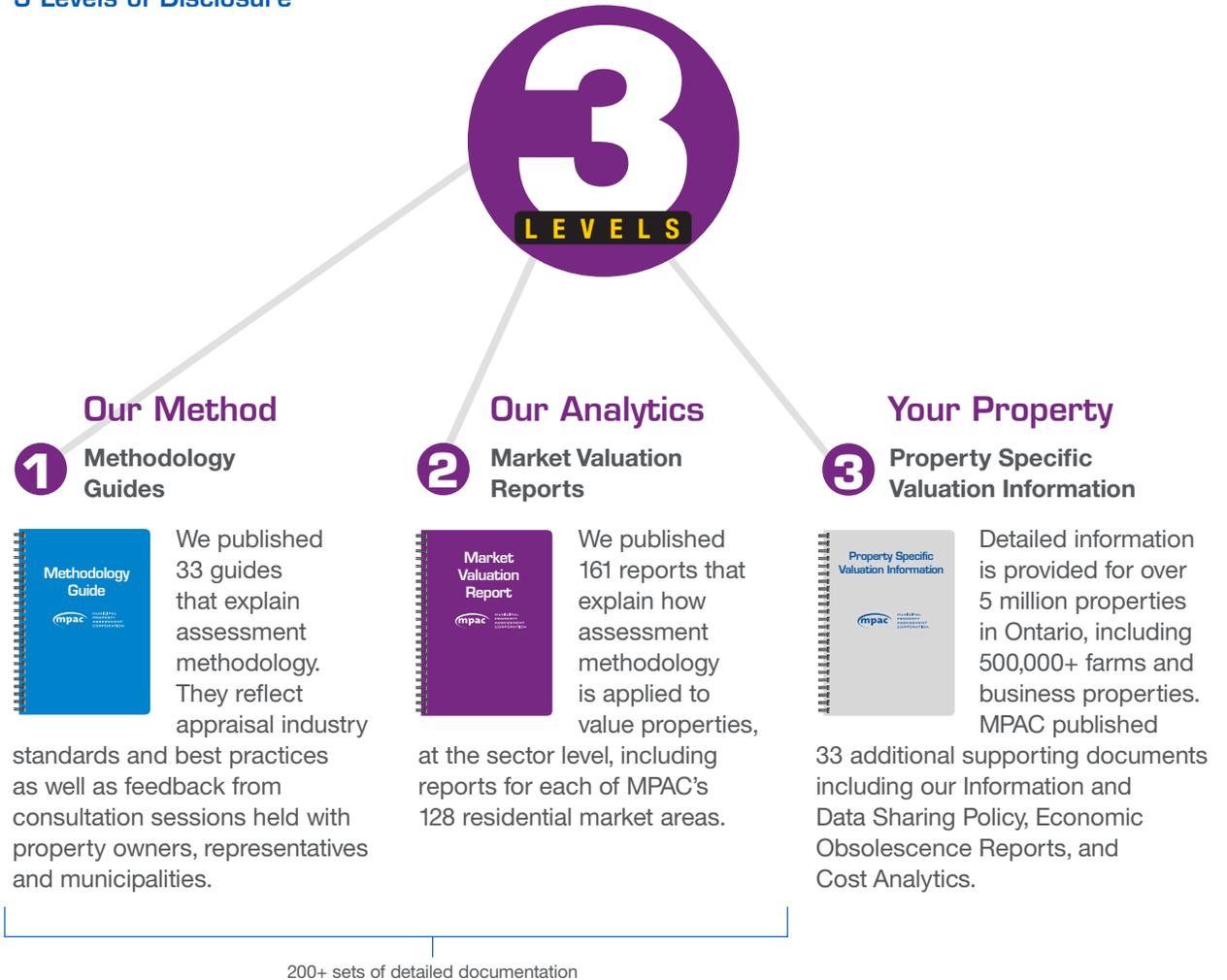


Visit aboutmyproperty.ca or mpac.ca to access [MPAC's disclosure library](#) prepared in support of the

2016 Assessment Update for a comprehensive range of property types — including residential, farm, commercial, industrial, multi-residential and special purpose business properties with complex methodologies.

We delivered on our commitment to provide better service through transparency, predictability and accuracy.

3 Levels of Disclosure



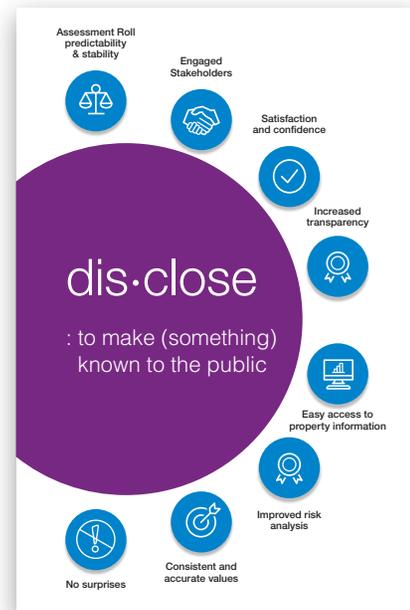
2016 Assessment Update (continued)

Advance Disclosure (continued)

In December 2013, the Ministry of Finance released the Special Purpose Business Property Assessment Review (SPBPAR) & Recommendations Report.

The report included 26 recommendations for improving the property assessment system, as well as recommendations related to the assessment of seven types of special purpose business properties.

In December 2016, the Ministry confirmed that all 26 of the overarching recommendations for improving the property assessment system have been implemented.



We successfully implemented the Special Purpose Business Property Assessment Review & Recommendations Report.

Advance Disclosure Protocol

As part of MPAC's delivery of the 2016 Assessment Update and implementation of the recommendations under the Ministry of Finance's Special Purpose Business Property Assessment Review (SPBPAR) Report, MPAC established an Advance Disclosure Protocol for Large and Special Purpose Business Properties. The protocol provided property taxpayers and municipalities with the opportunity to review and comment on MPAC's market analytics and preliminary assessed values for large and special purpose business properties in advance of roll return.

MPAC fully complied with the policies, procedures and standards for advance disclosure in accordance with the direction issued by the Minister of Finance on April 2, 2015 (under subsection 10(1) of the *Municipal Property Assessment Corporation Act*, 1997).

"The Ministry of Finance has worked to strengthen the property assessment system by implementing the recommendations of the Special Purpose Business Property Assessment Review (Assessment Review) in partnership with the Municipal Property Assessment Corporation (MPAC), the Assessment Review Board (ARB), municipalities and stakeholders. These changes will ensure that Ontario's property assessment system remains fair, accurate and predictable."

Ministry of Finance Bulletin – Final Update on the Special Purpose Business Property Assessment Review, December 16, 2016

Outreach and Engagement



"In 2016, MPAC engaged with more municipal representatives than ever before. Municipal-specific communication tools were developed to ensure property owners were receiving consistent and accurate information about the Assessment Update from both MPAC and their respective municipality."

Carla Y. Nell, A.I.M.A.
Vice-President, Municipal and Stakeholder Relations

We delivered an Assessment Update that demonstrated a greater focus on roll stability, transparency and collaboration.

Pre-Roll Consultation & Collaboration

We undertook expansive outreach activities to collaborate with municipalities, property owners and industry representatives regarding MPAC's valuation approach for key property sectors.



1,693
presentations to municipalities



189
meetings with government stakeholders



385
meetings with property owner associations

Municipal Connect 2.0



Launched April 2016, just prior to

the release of preliminary 2016 values, the redesigned Municipal Connect provides municipalities with access to important assessment information, allowing for a better understanding and management of the municipal tax base and assessment at risk.

With the overall goal of assisting municipalities to improve tax base management and tax policy development, enhancements include:

- Interactive analytics
- Robust mapping features
- Customized search functionality
- Appeals/Requests for Reconsideration dashboard to manage assessment at risk

"I congratulate MPAC staff on the success of Municipal Connect 2.0. The information is much more current, useful and user friendly, and supports the tremendous strides municipalities are making in multi-year financial planning. Municipal Connect 2.0 will be a great management information tool in forecasting our tax revenues into the future."

Rick Charlebois, Town of Petrolia

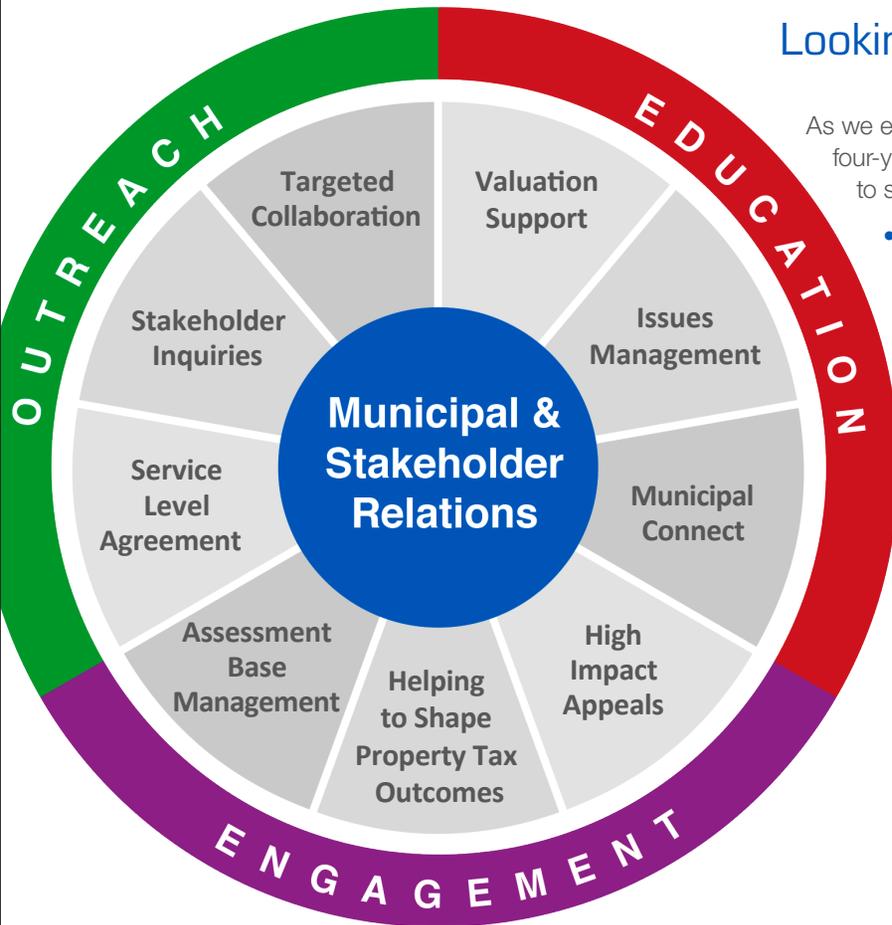
Municipal Summary Report

The 2016 Assessment Update Municipal Summary Report, customized and delivered to each municipality, demonstrated MPAC's commitment to engage with and provide greater access to information for property owners, municipalities and stakeholders.

- Each report includes a municipal level snapshot which shows property assessment changes by base year and property class.
- The snapshot provides an additional level of understanding about current value assessment changes and potential impacts.

Learn more about [Municipal Connect 2.0](#).

Outreach and Engagement (continued)



Looking ahead

As we enter the first year of Ontario's next four-year cycle, we remain focused on continuing to support all our stakeholders through:

- Fostering continuous improvements in service delivery through the Service Level Agreement.
- Providing greater access to information through enhanced self-service platforms.
- Creating an Assessment Base Management framework to assist municipalities shape property tax outcomes, identify and manage high impact appeals, and create awareness and understanding around potential assessment shifts.

Strategic Plan 2013-2016

OBJECTIVE

Transformation of stakeholder relationships into true partnerships.

Assessing Our Progress 2013-2016

MPAC's Municipal and Stakeholder Relations team worked collaboratively to engage municipalities, stakeholders and property owners to deliver fair and accurate property assessments—bringing stability and predictability to the municipal tax base.



Launched Web Services to facilitate the electronic exchange of information between MPAC and municipalities including property details, building permit inspections and more.



Worked with municipal stakeholders to develop a two-way SLA which establishes fair, meaningful and achievable performance standards for assessment services that municipalities and taxpayers rely on most.

Business Development

MPAC is a recognized leader in assessment and a trusted data source and delivery partner.



"As part of the four year commitment to progressive revenue generation, MPAC broadened its reach to new markets with innovative products and services. By the end of 2016, we achieved our goal of delivering a \$10 million surplus."

Lee Taylor, Vice-President,
Business Development

- ✓ MPAC has one of the richest data sets in the world with over two billion pieces of data.
- ✓ MPAC leverages our relationship with other assessment agencies across Canada to deliver value-added products and services.
- ✓ MPAC's data is relied upon by financial institutions, the insurance industry, Ontario REALTORS® and a number of Canadian Fortune 500 companies.
- ✓ The surplus generated from this line of business **is used to offset the municipal funding requirements.**

MPAC Product Suite

Our Business Development team works with valuation experts to introduce new products to the marketplace that leverage our data to meet customers' evolving needs.

Products and services include:

AVM

Automated Valuation Model

MPAC's AVM produces an accurate real-time estimate of market value and was recently evaluated by Boxwood Means LLC, a real estate research and consulting firm who confirmed:

"The MPAC AVM performs well at the national level and can be a very effective part of a loan and insurance program."

MPS

Multi Property Search

CDR

Custom Reports

iAVM

Insured Automated Valuation Model

API

Application Programming Interface Service

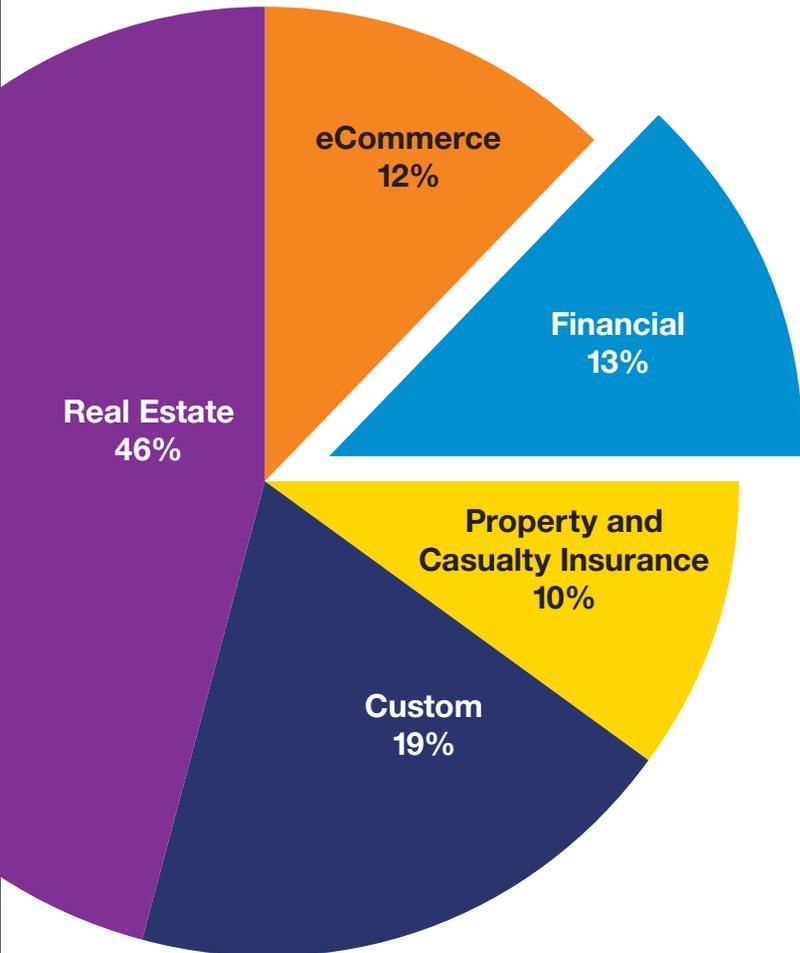
ACS ONLINE

ACS-online™

Learn more about our leading-edge products at propertyline.ca, MPAC's secure e-commerce solution.

Business Development (continued)

MPAC currently serves **five** major markets:



Since 2001, MPAC has worked closely with Genworth Canada, a leader in the Financial Services industry who shares our vision for building better communities. As the largest private residential mortgage insurer in Canada, Genworth is committed to providing Canadians with secure mortgage insurance for purchasing their first home.

“MPAC continues to demonstrate their expertise in property assessment and commitment to providing clients with service excellence. They have designed and developed one of the most comprehensive databases in Canada that has become the industry standard for technology based estimates of value. MPAC’s Automated Valuation Model (AVM) is one of Genworth’s most trusted and used resources today.”

Craig Sweeney, Senior Vice President and Chief Risk Officer, Genworth Financial Canada.

Strategic Plan 2013-2016

OUTCOME

Progressive revenue generation and cost-effective service delivery.

Assessing Our Progress 2013-2016

In 2013, MPAC made a commitment to achieve a \$10 million surplus for value-added products. We had to think big to deliver on our commitment.

This meant: expanding our reach to more regions across the country; exploring new ways to provide a tailored experience for our clients; and driving innovation across our suite of products to meet market needs.

\$59M+

Total revenue earned.



Expanded our service offering to create a truly national presence.

\$28.9M

Surplus to offset the municipal levy.

Partnered with First Nations stakeholders to establish a new assessment and property tax system for the first time in Ontario. (Read our story on page 32.)

Chippewas of Kettle and Stony Point First Nation

With MPAC's assessment services support, the Chippewas of Kettle and Stony Point (CKSP) has become the first among the First Nations in Ontario to implement a property assessment and taxation system under the First Nations Tax Commission.

In 2016, MPAC partnered with CKSP and the First Nations Tax Commission to build and implement a property taxation system from the ground up.

The project's vision was clear: create a funding model designed to support and sustain community services and promote economic growth.

MPAC's role was to design and implement a property assessment model that would become part of a larger property taxation system developed by the CKSP and the First Nations Tax Commission.



The Chippewas of Kettle and Stony Point presented MPAC with a portrait of the Eagle Staff as a symbol of our partnership and MPAC's contribution toward strengthening the community.

The CKSP property tax system serves as a model of best practices for other First Nations in Ontario.

Through collaboration and partnership, MPAC supported CKSP and the First Nations Tax Commission (FNTC) to:

- Develop assessment and taxation laws
- Inspect and value over 400 leased residential properties
- Implement a First Nations IT application to store, maintain and value First Nation properties
- Return a first-ever assessment roll to an Ontario First Nation
- Establish a Request for Reconsideration and appeal process
- Host a joint community open house at which representatives met with CKSP property owners and leaseholders to discuss their new assessments and taxation system



"This important work, along with the FNTC's ongoing support, will generate the increased local revenues and services necessary

to support the current and future planned development on Kettle and Stony Point lands."

**Chief Tom Bressette,
Kettle & Stony Point First Nation**



"MPAC has done a great job of responding to Ontario First Nations' need for quality, consistent assessment services. As the first property tax system established in Ontario, I believe this important work will serve as a model of best practices for other First Nations in the province."

**C.T. Manny Jules,
Chief Commissioner
First Nations Tax Commission**

Balanced Scorecard



The Balanced Scorecard is a strategic planning and management tool that aligns MPAC's business goals and objectives with the 2013-2016 Strategic Plan and Vision, Mission and Values. It provides a clear picture of our Key Performance Indicators (KPIs) in a clear, easy-to-understand and easy-to-measure framework.

MPAC's Balanced Scorecard translates strategic intentions into measurable targets across four areas: Customer, Operations, People and Financial.

Customer

KPI Question: How satisfied are our customers?



Percentage of residential taxpayers who are aware of MPAC

▲ from 41% in 2013*



Percentage of residential property owners who believe MPAC provides a valued public service

▲ from 42% in 2013*



Percentage of property owners satisfied with the level of customer service provided by MPAC

▲ from 65% in 2013*

*Based on independent research conducted by Ipsos in 2016.

People

KPI Question: How well are we managing and sustaining our workforce?

300+

Number of core valuation staff who hold professional designations.

75%

Percentage of MPAC employees who have alternate work arrangements. Alternate work arrangements improve service delivery, drive down costs and improve work-life balance.

8

Number of offices in Ontario that have converted to Workplace 2.0. Fort Frances office recently converted. These modern office workplaces attract, retain and encourage employees to work smarter, greener and healthier to better serve Ontarians.

3.4

We achieved 3.4 out of 5 on the High Performance Organization Index and 3.8 out of 5 on the Employee Engagement Index.

Balanced Scorecard (continued)

Operations

KPI Question: What do we need to excel at? How reliable and stable is our assessment roll and property review cycle?

45,960

Number of appeals disposed of in 2016 on over 11,833 properties, in support of the Assessment Review Board's commitment to clear the backlog of appeals.

92%

Percentage reduction in the backlog of appeals. Pre-2012 Assessment Update appeals were reduced from 80,608 in 2013 to 7,034 as of December 31, 2016.

2016 Milestones

↑ \$30B in growth added to the assessment roll – approximately \$5B over target. 84% of growth processed within one year of occupancy.

12.8K severances completed

91.9K sales investigations completed

15.7K proactive property inspections completed

124K building permits processed

418 subdivision plans completed

345 condominium plans completed

41K Requests for Reconsideration completed

Roll Stability and Predictability 2013-2016

MPAC has focused on supporting the Assessment Review Board's (ARB) commitment to reduce the backlog of appeals. As a result, there has been a significant reduction in appeals related to past assessment cycles (previous tax years).



* Includes the 2012 property tax year and previous appeals.

** Includes the 2016 property tax year and previous appeals.

Financial

KPI Question: How efficiently, economically and effectively are we managing our financial resources?

\$5.4M

Actualized savings realized in 2016, as part of our overall commitment of \$20.6 million in savings by 2016.

\$10M

Surplus generated from value-added products.

0.95%

Kept our commitment of a 0.95% annual municipal funding increase.

Financial Highlights



"MPAC delivered another year of strong financial performance to close out the 2013-2016 Strategic Plan, having met our strategic financial objectives. Throughout the period, we maintained a 0.95% annual municipal levy increase and achieved our target of \$20.6 million in savings. We did this by a persistent focus on finding cost savings and efficiencies through strategic initiatives, while increasing our Business Development surplus to \$10 million."

Nicole McNeill, Chief Financial Officer and Vice-President, Corporate Services

Statement of Financial Position

(in thousands of dollars)

	2016	2015
Assets		
Current assets	20,320	22,506
Non-current assets	82,479	86,992
Total assets	102,799	109,498
Liabilities		
Current liabilities	25,417	19,917
Non-current liabilities	32,203	67,498
Total liabilities	57,620	87,415
Net Assets		
Unrestricted funds	2,000	1,914
Reserve funds	32,547	7,426
Invested in capital and intangible assets	10,632	12,743
Total net assets	45,179	22,083
Total liabilities and net assets	102,799	109,498

Financial Highlights (continued)

Statement of Operations

(in thousands of dollars)

	2016	2015
Revenue		
Municipal	196,045	194,200
Interest	2,444	2,489
Other	21,103	17,699
Total revenue	219,592	214,388
Expenses		
Salaries and wages	128,746	123,177
Benefits	33,551	34,288
Information technology	10,590	10,584
Facilities	10,457	12,127
Legal and supplier services	16,092	16,545
Office and other	20,066	15,192
Amortization	4,650	5,006
Total expenses	224,152	216,919
Excess of revenue over expenses for the year before changes in fair value of investments	(4,560)	(2,531)
Changes in fair value of investments	3,609	(1,212)
Excess (deficiency) of revenue over expenses for the year	(951)	(3,743)

Statement of Changes in Net Assets

(in thousands of dollars)

	2016	2015
Net assets – beginning of year	22,083	24,497
Excess of revenue over expenses for the year	(951)	(3,743)
Net actuarial gain (loss) on employee future benefits	24,047	1,329
Net assets – end of year	45,179	22,083

Notes for the Financial Summary

(in thousands of dollars)

It is suggested the financial highlights be reviewed along with the 2016 Audited Financial Statements and Notes to the Statements, which have received an unqualified opinion from MPAC's external auditors. The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Reserve Funds

The Reserve Funds consist of the Board Appropriated Working Fund, Reserve for Enumeration, and the Reserve for Assessment Update.

The Board Appropriated Working Fund is set aside by the Board of Directors of MPAC, in accordance with MPAC's reserve strategy for contingencies and funding for identified one-time expenditures.

The Reserve for Enumeration was established to fund costs associated with the preparation of preliminary lists of electors for municipal and school board elections. The Reserve for Assessment Update was established to fund the costs associated with the assessment update. The Corporation contributes amounts to these reserves annually. The Reserve for Assessment Update was drawn in full during the year for expenses relating to the assessment update.

Building Better Communities, Together

- ✓ We are committed to building communities across Ontario and giving back through environmental and social responsibility initiatives.
- ✓ From green buildings and eco-friendly vehicles to fundraising and community involvement, MPAC's assessment professionals are dedicated to making a positive difference in communities across Ontario.

"On behalf of Habitat Canada, Habitat Affiliates and Habitat Homeowners, we would like to take this opportunity to thank MPAC for its steadfast support and generous commitment to helping Canadian families build strength, stability and independence through affordable homeownership."

Habitat for Humanity Canada

MPAC employees across Ontario are giving back to their communities.

Habitat for Humanity

This year marks our fourth year of partnership with Habitat for Humanity Canada.

\$250K Raised by MPAC employees towards building safe, decent and affordable homes for Canadian families in need

\$60K+ Employee donations to Habitat Wood Buffalo, towards providing long-term housing solutions for families impacted by the Fort McMurray, Alberta fires

325 Number of volunteer hours to help seven Ontario families receive keys to their new homes and a better life in 2016

Community Involvement Committee

MPAC's Community Involvement Committee organizes and engages employees in fundraising events to support local charities. In 2016, employees showed their continued support for many worthy causes, including food banks and the Canadian Cancer Society. Employees also reached out internationally to those in need through the Canadian Red Cross in support of the Syrian Relief Fund and Hurricane Matthew.

100% Employee-Driven Fundraising



34 Builds



300+ Employee Volunteers



RAISED \$250,000

Environmental Responsibility

As a critical part of building better communities for future generations, we integrate sustainability into our business practices.



For our fourth consecutive year, MPAC received the Smart Commute Workplace – Silver designation, recognizing our efforts to provide greener commute options for employees.

In addition, hundreds of employees participated in the Clear Air Commute, Active Switch program, Office Supplies Recycling, Spring Up to Clean Up program, and other events across the province.



In 2016, the International Facilities Management Association Foundation published *Work on the Move 2*, a book highlighting organizations that are leading the way with bold workplace strategies. MPAC is proud to be one of 10 organizations across the globe featured in the book.

We're working smarter, cleaner and greener

MPAC began implementing a Facilities Renewal Plan as part of our commitment to reducing our office footprint while continuing to improve service delivery to municipalities and property taxpayers. Today's MPAC employee is equipped to work on the go, in the communities we serve.

In 2016, our Fort Frances office adopted the Workplace 2.0 model, bringing the total to eight offices province-wide.

We're reducing our carbon footprint*

MPAC continues to transform its business processes to improve the organization's environmental performance.

23%
paper
reduction



49%
electricity
consumption
reduction



20%
reduction in total
greenhouse gas
emissions



*Based on 2015 figures as per MPAC's reporting structure.

We're diverting waste from landfills

MPAC works with partners toward environmentally responsible decommissioning with projects in Sault Ste. Marie, Pickering, Kitchener, Fort Frances and Mississauga.

In 2016, furniture, equipment and office supplies were reused, recycled, resold or redistributed to non-profit organizations.

1,451
Trees saved by
securely shredding



78,489
kilos of paper



97%
Waste diverted
from landfill

12.09
metric tonnes



Executive Management Group

Antoni Wisniowski

President and Chief Administrative Officer

Rose McLean, M.I.M.A.

Vice-President and Chief
Operating Officer

Carla Y. Nell, A.I.M.A.

Vice-President, Municipal
and Stakeholder Relations

Nicole McNeill

Chief Financial Officer and Vice-President,
Corporate Services

Don Leblond

Vice-President and Chief Strategy Officer,
Governance and Strategy

Linda Hall

Vice-President, Strategic
Communications and Marketing

Zahir Manek

General Counsel

Sujit Jagdev

Chief Technology Officer

Lee Taylor

Vice-President, Business Development

Kent Emerson

Associate Vice-President,
Municipal and Stakeholder Relations

Lucy Foster

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If you have accessibility needs,
 please let our representatives
 know how we can assist you.

Online

- mpac.ca
- aboutmyproperty.ca
- propertyline.ca

Follow us on Twitter
 @MPAC_Ontario



Zone	Assessment Offices	Regional Manager, Municipal and Stakeholder Relations	Director, Valuation and Customer Relations
1	London, Sarnia, Kitchener, Windsor	Amanda Macdougall	Karen Russell
2	Hamilton Hub, Mississauga	Sabrina Mandarello	Greg Baxter
3	Richmond Hill, Durham, Trenton	Heather Colquhoun	Carmelo Lipsi
4	Toronto	Joe Regina	Greg Martino
5	Muskoka-Parry Sound, Peterborough, Barrie, Owen Sound	Rebecca Webb	Bob Buller
6	Kingston, Brockville, Cornwall, Ottawa, Pembroke	Scott Templeton	Andrew Loney
7	North Bay, Timmins, Sudbury, Sault Ste. Marie, Thunder Bay, Dryden, Kenora, Fort Frances	Mary Dawson-Cole	Walter Veneruzzo

