



## Frequently Asked Questions

### 2025 Information Request for Aggregate Sites

### September 2025

## GENERAL

### 1. Why did I receive an Aggregates Sites information request from MPAC?

MPAC is collecting aggregate property data to better understand the activities undertaken on aggregate sites across Ontario to help inform the ongoing review of the property assessment and taxation system.

### 2. What information is MPAC collecting?

MPAC is requesting an overview of site details and a summary of the total site breakdown, including licensed, unlicensed, rehabilitated, and depleted lands. This will ensure MPAC has the most current information regarding various activities undertaken on aggregate sites.

### 3. How will the information I provide be used?

At this time, MPAC's focus is on collecting data and information regarding the activities taking place on the site to help inform the ongoing review of the property assessment and taxation system.

### 4. How do I submit the information requested by MPAC?

Property owners may submit their property information by one of the following methods:

1. Return the completed request form, and any supporting documentation, to MPAC using the postage-paid envelope provided. Completed forms can be mailed to:

MPAC Central Processing Facility  
1340 Pickering Parkway, Suite 101  
Pickering ON L1V 0C4

2. Visit [mpac.ca/aggregates](http://mpac.ca/aggregates) to download a fillable PDF copy of the request form. Return the completed request form, and any supporting documentation, to MPAC in an email to [aggregates@mpac.ca](mailto:aggregates@mpac.ca).

## **5. Is the submission of my information mandatory?**

Yes, the [Assessment Act](#) states that property owners are required to submit requested property information. Section 11 of the Act authorizes MPAC to collect information for property assessment purposes.

## **6. Who can submit the information requested by MPAC?**

The requested information can be submitted by:

- a property owner,
- an employee of the property owner,
- an authorized representative of the property owner who has completed and submitted a 2025 [Representative Authorization Form](#).

## **7. Am I able to submit one return for multiple roll numbers?**

Property owners with multiple roll numbers are asked to submit an information request for each roll number to ensure accurate reporting.

## **8. How is my information protected?**

MPAC is committed to protecting your information. We are prohibited from any unauthorized disclosure of your information under Section 53 of the [Assessment Act](#) and Section 10 of the [Municipal Freedom of Information and Protection of Privacy Act](#). MPAC only collects and uses information that is necessary to deliver authorized programs and services. On occasion, MPAC may use your contact information to obtain feedback, or to conduct surveys as part of enhancing program delivery.



## PROPERTY SPECIFIC

### **1. I have additional information to support my submission to MPAC. How can I share those additional details?**

Examples of supporting information include a recent aerial photograph, topographical survey, operational/site plan or a similar document delineating land use.

Alternatively, you may provide a sketch of the licensed area. Other relevant supporting documents could also include a Compliance Assessment Report.

Copies of these documents can be shared with your mailed response, or you may email them to MPAC at [aggregates@mpac.ca](mailto:aggregates@mpac.ca). Please include your roll number in the subject line of your email. Your roll number is included at the top of your request letter from MPAC.

### **2. Why is MPAC asking for information as of June 30, 2025?**

Section 19.3 of the *Assessment Act* prescribes that land be classified as of June 30 of the previous year. While assessed values are not being updated at this time, MPAC is aligning with this date for the current year to capture the most recent activity on the site.

### **3. How does MPAC classify active or inactive settling/silting ponds found on aggregate properties?**

Assessors use aerial imagery to determine the appropriate classification of active or inactive settling/silting ponds.

### **4. How does MPAC categorize source ponds?**

For each source pond with inlet pumps, one acre of the pond per pump, regardless of the pond's size, is included in the aggregate extraction property class. The balance of the pond remains in the residential class. **Note:** Source ponds can also be used for below-water extraction.

**5. How does MPAC categorize an aggregate site that is a quarry with a closure plan for the site to fill with water and become a lake? This site would not require any further rehabilitation until it is completely mined and water is no longer pumped out.**

This would be considered a depleted site that is classified within the residential tax class. Once the plan is fully completed, the site would then be classified as rehabilitated.

**6. How does MPAC classify licensed land that is undisturbed?**

Licensed land that is undisturbed is classified the same as depleted land and should be included in the response to question 5 of section C (Depleted land) of the request form.

**7. What unit of measurement should I use when filling out the form?**

Please provide area measurements in acres and linear measurements in feet.

**8. How do I know what acreage is licensed vs unlicensed?**

If you're unsure, please reference the Ministry of Natural Resources [map viewer](#). This tool allows property owners to locate and view information about aggregate sites in Ontario (e.g., site location, type of operation, licensee or permittee name, etc.).

**9. What is the new property class for aggregate sites and what does it refer to?**

As part of its review of the property assessment and taxation system, the provincial government introduced a new property class for aggregate extraction sites for the 2025 property taxation year.

Aggregate extraction (VT) is the new standalone extraction property class effective for Jan 1, 2025. The aggregate extraction property class consists of the following land:

- 1.** The portion of land that is licensed or required to be licensed under Part II of the *Aggregate Resources Act* and that is used to carry out aggregate extraction activities.
- 2.** The portion of land that would be required to be licensed under Part II of the *Aggregate Resources Act* if the land were in a part of Ontario designated under section 5 of that Act and that is used to carry out aggregate extraction activities.
- 3.** Roadways and structures on a portion of land that is licensed or required to be licensed under Part II of the *Aggregate Resources Act* if the roadway or structure is used in connection with aggregate extraction activities on a portion of land that is licensed or required to be licensed under Part II of that Act.



MUNICIPAL  
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[www.mpac.ca](http://www.mpac.ca)

The following constitutes aggregate extraction activities:

1. Extracting anything from the earth.
2. Excavating.
3. Processing extracted or excavated material.
4. Stockpiling extracted or excavated material.
5. Stockpiling overburden.

For more information, please refer to the [\*Assessment Act O.Reg. 370/24\*](#).

## TERMS & DEFINITIONS

- **Land integral to pit and quarry operations** - All lands that are integral excavating, extracting, processing and/or stockpiling, including any settling/silting ponds, berms or roadways.
- **Berms** – This is defined as a raised barrier of land as required by the subject license issued by the Ministry of Natural Resources and Forestry.
- **Depleted land** – Land that has been fully extracted, and is no longer being actively used for extraction, and/or stockpiling, roadways and rehabilitation may be in process but not yet completed. This also includes acreage of lands that are under license but are undisturbed (ex. Bush and scrub) and in their natural state.
- **Farmland** - Land used for farming purposes. For example, land that is cropped or pasture land.
- **Land used for residence** - Land used for residential purposes. In most instances, the default area is one acre.
- **Rehabilitated land** - Rehabilitation of a pit or quarry restores the land from which aggregate has been extracted to either its former use or to a new use or condition. This term should only be used for lands that are fully rehabilitated and not being framed.
- **Roadways** - Roads that are used in connection with any operational activity, either exclusively or non-exclusively.