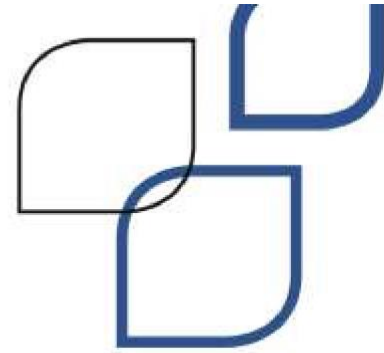




MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



Guidelines for the Release of Assessment Data

2016 Base Year

(2017-2022 Property Tax Years)

Last Updated: November 2021

Document Control

The electronic version of this document is recognized as the only valid version.

Version Number	Version Date	Summary of Changes
Original	March 2017	
01	April 2017	Updated to reflect available property and sales information.
02	November 2021	Updates Changes to AboutMyProperty functionality, updates to URL information and updates to reflect property taxation year date changes.

Introduction

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario.

In Ontario, property assessments are typically updated based on a four-year assessment cycle. The last province-wide Assessment Update took place in 2016, based on a January 1, 2016 valuation date. In response to the COVID-19 pandemic, the Ontario Government postponed the 2020 Assessment Update to maintain stability during an exceptional event. As a result of this postponement, property assessments for the 2021 and 2022 taxation years will continue to be based on the fully phased-in January 1, 2016 current values.

Every property owner has the right to access information about their property's assessment, as well as to receive information and assistance to better understand it. Property owners can access information about their property and other relevant properties free of charge from MPAC under the Guidelines for the Release of Assessment Data Policy (GRAD Policy) for the current assessment cycle or for another assessment cycle where:

1. There is an open Request for Reconsideration (RfR)
2. There is an open appeal before the Assessment Review Board (ARB) or
3. There is an open application before the Superior Court of Justice pursuant to s. 46 of the *Assessment Act*.

The GRAD Policy constitutes MPAC's public disclosure policy relating to assessment information and records.

Terms & Conditions

MPAC data and information provided through AboutMyProperty or obtained through a written information request in respect of a property and comparable properties, is to be used solely for the purpose of assisting users in determining whether the assessment of a property is accurate and equitable, and for no other purpose.

Users or recipients of this data and information may not sell, transfer, copy, reproduce, republish, upload, post, commercially exploit or disseminate the MPAC data, nor make it otherwise publicly available, except in the context of a complaint or an assessment appeal pursuant to the provisions of the *Assessment Act*. Further, you may not, under any circumstances, use the MPAC data for commercial solicitation purposes.

Ensuring Transparency Through Access to Information

MPAC is committed to providing property owners, municipalities and all its stakeholders with the best possible service through transparency, predictability and accuracy. In support of this commitment, MPAC defined three levels of disclosure as part of its delivery of the 2016 province-wide Assessment Update.

- **Level 1** – Methodology Guides explain how MPAC approached the valuation of particular types of property.
- **Level 2** – Market Valuation Reports explain how the methodology outlined in Level 1 has been applied at the sector level for the purposes of each assessment.
- **Level 3** – Property Specific Valuation Information is available through secure access to property taxpayers, their representatives and municipalities.

All property owners can access detailed information about their property assessment directly through MPAC's AboutMyProperty, available through mpac.ca. Relevant user login information is provided on every mailed Property Assessment Notice.

Control of MPAC Information

The management of MPAC information, including the collection, retention and release of all corporate data is governed primarily by the requirements established under the [Assessment Act](#), the [Municipal Freedom of Information and Protection of Privacy Act \(MFIPPA\)](#) and the [Municipal Property Assessment Corporation Act, 1997](#). For a complete list of statutes, please see the Privacy Statement at mpac.ca.

In addition, other relevant legislation, regulations, binding agreements, and decisions of the courts and regulatory authorities may affect the manner in which MPAC manages its information.

MPAC manages the release of assessment data in a manner that:

- Meets the needs of property taxpayers, municipalities and other stakeholders.
- Protects personal information of individuals, such as property owners and tenants.
- Respects and protects the financial and property interests of property owners and third parties.
- Preserves MPAC's proprietary interests.
- Utilizes the most cost-effective and timely mailing and distribution practices.

Protection of Personal Privacy

MPAC is committed to the protection of privacy by managing the collection, use, disclosure, retention and disposal of personal information in a manner that complies with the requirements of *MFIPPA*, the *Assessment Act*, and all other relevant legislation and regulations, including orders issued by the Information and Privacy Commissioner/Ontario (IPC) and other tribunal/court rulings.

‘Personal information’ as defined by *MFIPPA* means recorded information about an identifiable individual and includes, but is not limited to, a person's name, address, telephone number, religion, age, sex, marital or family status, or financial transactions involving the individual.

MPAC may, from time to time, release aggregate information in the form of demographic studies or other extracts constructed from the aggregation of personal information. However, these products neither identify individuals directly nor enable others to determine an individual's identity.

Except as permitted or required by law, or when ordered to do so by a court or tribunal, MPAC does not release income and expense information, personal information, or any other data that would enable the identification of individuals, or certain corporate proprietary information.

Available Reports and Information

MPAC's AboutMyProperty is a secure, online, self-serve portal available through mpac.ca that provides easy access to property assessment information at no charge to property owners. Through AboutMyProperty, property owners can learn more about how their property was assessed, see the information MPAC has on file about their property and compare it to other properties in their neighbourhood or area.

Information on AboutMyProperty is provided to property owners free of charge. The above information is useful if a property owner files a Request for Reconsideration (RfR) and may also serve as the basis for an appeal to the Assessment Review Board (ARB).

There are four main sections in AboutMyProperty:

1. **How Assessment Works** – Learn how different property types are assessed.
2. **View My Property Details** – See the detailed information MPAC has on file for your property and view and download a copy of the Property Assessment Notice. Access the associated Methodology Guide and local area Market Valuation Report in this section.

3. **Browse My Neighbourhood** – Use the interactive map to compare your property to similar properties in the surrounding neighbourhood. View up to 100 properties and download a report with details on up to 24 properties.
4. **Requests for Reconsideration** – This is the fastest way to start a review of an assessment. This section enables the user to check the status of their request at any time and provides a detailed report that helps to compare other assessed properties in the neighbourhood to determine whether your property assessment is accurate. It automatically includes ‘My Favourites’ a list of user-selected comparison properties, generated in Browse My Neighbourhood and includes all addresses, roll numbers, Current Value Assessment, site information and applicable sales. Once the request for reconsideration is submitted, an email containing all submission documents, is sent to the account owner.

For information requested through AboutMyProperty, the following reports are provided free of charge for each property that you own:

- **A Property Profile Report** – Available through My Property Details, this includes detailed information about your property. A Glossary of Terms is also available to support the reader when reviewing the Property Specific details.
- **Property Snapshots** – Available through Browse My Neighbourhood, you can access up to 100 snapshots of data per Assessment Update cycle. For residential properties you can select properties within your local regional municipality. For all other property types, you can select properties within your neighbourhood or area. Each snapshot provides: property address, property description, lot size, Current Value Assessment, and sales information, if applicable.
- **Favourites Report** – Compare your property assessment with up to 24 other properties of your choice. This detailed report will help to compare your assessment to properties in your neighbourhood to determine whether your property's assessed value is accurate. The report can be downloaded and includes addresses, roll numbers, Current Value Assessment, site information, and applicable sales. Additional information is also provided in the report in order to help identify similar properties.

If your record is not displayed on AboutMyProperty, please follow the options below for making a written request to MPAC.

Property owners without high speed Internet access wishing to use AboutMyProperty, may visit MPAC's local offices for assistance. Contact your local MPAC office by visiting mpac.ca, in advance of your visit to confirm access and protocols to keep us all safe. Access to

AboutMyProperty is also available through participating Service Ontario Service Centres and public libraries. For a list of Service Ontario Offices, please visit ontario.ca.

Advance Disclosure

For the 2016 Assessment Update, in addition to access to Methodology Guides and Market Valuation Reports, MPAC provided property-specific preliminary assessed values to large and special purpose property owners, prior to receiving their Property Assessment Notice and in advance of roll return. The preliminary value was based on MPAC's research as well as input provided by each sector during the pre-roll consultation process. Upon receipt of preliminary values, property owners had the ability to access their property information on AboutMyProperty. Stakeholder feedback and new information and data was considered by MPAC when finalizing market analytics and Current Value Assessments for roll return.

Pre-roll advance disclosure was a new process in Ontario for the 2016 Assessment Update. MPAC is considering extending the advance disclosure process to additional property types for future Assessment Updates to increase the stability and predictability of values through early and iterative discussions. Sharing of information enhances data quality, increases the public's understanding of how MPAC arrives at current values and improves the accuracy of values.

Requests for 2012 Base Year

Property and sales information for the 2012 base year is not accessible through AboutMyProperty. However, a written request can be submitted and MPAC will provide the Subject Property Profile as well as comparable properties if requested.

Property and Sales Information for 2016 Base Year

Property and sales information for the 2016 base year is accessible through AboutMyProperty.

IMPORTANT – AboutMyProperty has been designed for the purpose of increasing transparency by allowing property owners to compare their property assessment with others in their neighbourhood. By accessing AboutMyProperty, property owners should have enough information to determine whether or not they agree with MPAC’s returned property assessment.

Failure to meet the deadlines outlined in the *Assessment Act* and as shown on your assessment notice may result in the loss of your rights to file a Request for Reconsideration (RfR) or an Assessment Review Board (ARB) appeal. MPAC has no authority to extend any deadlines prescribed in the *Assessment Act*.

MPAC reserves the right to update, modify or change any information or data provided or used in any assessment, notice, application, website, public forum or other outlet upon an appeal to the ARB. This includes the assessed property, comparable properties, data inputs, the basis for valuing the assessed property and any other information or data provided.

Requesting Property Information

Persons Eligible to Receive or Request Information

The owner of a property or a person who has received or is entitled to receive a Property Assessment Notice may request information about their property.

Information for Tenants

Upon request, a tenant is also entitled to receive the information maintained by MPAC for a property, or the portion of a property, leased by the tenant and to receive any other information about the property. As outlined in section 53 (4.1) of the *Assessment Act*, tenants are not entitled to any actual income and expense information. Tenants are also not entitled to receive personal information of others, such as other tenants or occupants. Representative Authorization Form

Persons licensed by the Law Society of Ontario to practise law (lawyers) or provide legal services (paralegals) may request factual information about a property on behalf of a property

owner or tenant that they have been engaged to represent. A Representative Authorization Form signed by the property owner/tenant may be submitted but is not required.

Individuals acting on behalf of the property owner/tenant that are not licensed by the Law Society of Ontario must submit a [Representative Authorization Form](#) signed by the property owner/tenant. A new Representative Authorization Form must be submitted for each assessment year. MPAC reserves the right, where reasonably necessary, to seek further information and/or records to verify an individual's identity or representative authorization status.

Required Contents of a Request for Property Information Letter

All individuals who are not licensed by the Law Society but wish to represent a property owner/tenant and request property information must, for each taxation year:

- Submit a fully completed MPAC Representative Authorization Form, signed by the owner/tenant.
- or
- Provide MPAC with a written statement signed by the owner/tenant, authorized company signatory, executor of an estate, person with power of attorney authorization, etc. If this request is from a corporation, the corporate letterhead must be used.

All requests for property information must contain:

- Assessment Roll number
- property address
- owner name(s)
- mailing address
- telephone number, fax number (if applicable) and email address (if applicable)

If the request is from a property owner's/tenant's representative, the request letter must also include the representative's name, company (if any), mailing address, phone number, fax number and email address.

Note to representatives: MPAC's provision of information to you as an authorized representative should not be construed as an acknowledgement by MPAC of any right to act as a person providing legal services on behalf of another person as defined by the [Law Society Act \(sections 1\(5\) and 1\(6\)\)](#). MPAC will only engage in discussion with respect to a Request for Reconsideration or an assessment appeal with persons who are either licensed by the Law Society of Ontario or individuals who are exempt from the Law Society of Ontario's licensing requirements.

For more information on licensing and exemptions from licensing, please visit the [Law Society of Ontario](#).

Visit mpac.ca for a copy of the Representative Authorization Form.

Government Bodies

MPAC provides a variety of products and services (including those required or permitted by legislation or regulation) to municipal, provincial and federal governments and their agencies. Depending on the product or service, MPAC may or may not charge a fee.

Municipalities and Third Parties

Municipalities are statutory parties to all property assessment appeals. In addition, other persons may file appeals or may be added as parties to appeals by the Assessment Review Board (ARB). These persons are referred to as 'third parties.' When responding to requests for information from municipalities and third parties, MPAC must comply with the requirements of the *Assessment Act*, *Municipal Freedom of Information and Protection of Privacy Act* and the *Municipal Property Assessment Corporation Act, 1997*.

Municipalities requesting information about a property they own have the same entitlements as any other property owner under the this policy.

Municipalities and third parties requesting information about properties they do not own or lease are entitled to receive the same number of reports listed above, free of charge, only when the information is required for preparation related to an appeal. Copies of all information provided to municipalities and third parties under this process are also forwarded by MPAC to the respective property owner. Municipalities and third parties cannot obtain any actual income or expense data about properties they do not own.

When a request is not related to an assessment appeal, or when the request exceeds the entitlements listed above, additional processes apply and a fee(s) will be charged for the products. Please refer to MPAC's Product Catalogue and Pricing at www.propertyline.ca for self-serve reports and applicable rates relating to individual properties. Third parties with large volume requests for information that are not appeal-related should contact MPAC's Business Development department by email at products@mpac.ca or through the Custom Data Request link on propertyline.ca.

Municipal employees/officials with questions may contact their local [Municipal and Stakeholder Relations representatives](#). Third party representatives should contact MPAC.

How to Contact MPAC

Visit the [Contact Us page](#) at mpac.ca.

Call 1 866 296-6722 or TTY 1 877 889-6722

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

Mail:

The Municipal Property Assessment Corporation
Guidelines for Release of Assessment Data
PO Box 9808
Toronto, Ontario
M1S 5T9

Access to Records Under Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)

This policy does not alter a property owner, tenant or occupant's access rights under *MFIPPA*. Individuals continue to retain the right to seek access to records that are not covered by the GRAD Policy. For information about filing a Freedom of Information request, please visit the [Freedom of Information Requests](#) page on mpac.ca.

Disclaimer

This document has been prepared for the sole purpose of providing the public and stakeholders with a general understanding of the assessment procedures for the release of assessment data. The applicable law prevails to the extent there is any conflict between this document and the relevant law.