

MPAC's Disclosure Schedule

During Initial Disclosure, MPAC will provide the information included in column ii of the table below except where marked (**). A written request for the marked (**) information must be made to MPAC during week five following the commencement day in the ARB's Schedule of Events for General Proceedings.

i. Issue by Methodology	ii. Documents, Studies or Information Subject to Disclosure	iii. Location of Information
(1) COST APPROACH		
(a) Land Value	Particulars relating to land value by market area and property type, (i) Land calculations used to produce land values; (ii) Particulars of land sales used: - Date of sale - Sale price** - Address of property - Land sales not used in analysis with reason code** (iii) Site information;	(i) Applicable Land MVR (by market area and land type (commercial or industrial)) - Available on AMP (ii) Applicable Land MVR (by market area) - Applicable Schedule - Available on AMP (iii) Property Profile - Available on AMP
(d) Reproduction and/or Replacement Cost New (RCN)	(i) Property Profile; (ii) Directives and Policy Statements, including the Methodology Guide and Market Valuation Report; (iii) Cost Analytics and RCN Rate Study; (iv) Complete copy of ACS Rates per Component; (v) Description of how Indirect Costs were calculated; (vi) Description of how Quantity Adjustment Factors were calculated;	(i) Available on AMP (ii) Available on AMP (iii) Industrial Cost MVR - Supplemental Report (Cost Approach: A Report on Industry Cost Drivers and MPAC Methodology) - Page 241 - Available on AMP Commercial Cost MVR - Supplemental Report (Cost Approach: A Report on Industry Cost Drivers and MPAC Methodology) - Page 114 - Available on AMP (iv) Property Profile - Available on AMP (v) Industrial Cost MVR - page 14 & Supplemental Report (Cost Approach: A Report on Industry Cost Drivers and MPAC Methodology) - Page 255 (14) - Available on AMP Commercial Cost MVR - page 14 & Supplemental Report (Cost Approach: A Report on Industry Cost Drivers and MPAC Methodology) - Page 128 (14) - Available on AMP (vi) Industrial Cost MVR - page 16 & Supplemental Report (Cost Approach: A Report on Industry Cost Drivers and MPAC Methodology) - Page 253 (12) - Available on AMP Commercial Cost MVR - page 16 & Supplemental Report (Cost Approach: A Report on Industry Cost Drivers and MPAC Methodology) - Page 126 (12) - Available on AMP
e) Depreciation: Physical, Functional or Economic Obsolescence,	Particulars relating to depreciation, including (i) Obsolescence analysis used in the determination of assessed values; (ii) Calculations made to arrive at the estimated loss in value resulting from obsolescence, including but not limited to a detailed itemization of inputs, outputs and rationale; (iv) Methodology for determining physical deterioration;	(i) Industrial Cost MVR - Section 6, page 24 - Available on AMP Commercial Cost MVR - Section 6, page 25 - Available on AMP (ii) Industrial Cost MVR - Section 2, page 13; Schedule A, page 58 - Available on AMP Commercial Cost MVR - Section 2, page 14; Schedule A, page 41 - Available on AMP (iv) Industrial Cost MVR - Section 2.4, page 18; Section 6.3, page 26 - Available on AMP Commercial Cost MVR - Section 2.4, page 18; Section 2.7, page 21; Section 6.3, page 28 - Available on AMP

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(2) INCOME APPROACH		
(a) Capitalization Rate	<p>Particulars relating to the capitalization rate, including:</p> <p>(ii) Taking into account the relevant market area and appropriate valuation parameters, the total sales investigated:</p> <ul style="list-style-type: none"> - Sale price** - Address of property - Sales not used in analysis with reason code** 	<p>(ii) Office MVR - Schedule B - Available on AMP Retail MVR - Schedule C - Available on AMP Multi-Res MVR - Schedule C - Available on AMP Industrial Mall MVR - Schedule B - Available on AMP Hotel MVR - Schedule B - Available on AMP Retirement Home MVR - Schedule B - Available on AMP Long Term Care Home MVR - Schedule E - Available on AMP</p>
(b) Fair Market Rents	<p>(iii) For each market area:</p> <ul style="list-style-type: none"> - Summary of reported rents used in MPAC's analysis including count of observations by municipality, range and measures of central tendency; <p>(iv) Document listing for each occupancy code, showing:</p> <ul style="list-style-type: none"> - Gross Leasable Area - Tenant Listing - Adjusted and unadjusted fair market rent applied <p>(v) Summary of analysis including: number of observations by market area and measures of central tendency.</p>	<p>(iii) Applicable Rental Addendum (retail, office, multi-res, industrial malls) - provided by MPAC during weeks 1 to 4 following the commencement day in the Assessment Review Board's (ARB) Schedule of Events for General Proceedings.</p> <p>(iv) - Property Profile (only if PIER submitted) - Available on AMP; - Property Specific Adjustment Document (PSAD), if applicable - provided by MPAC during weeks 1 to 4 following the commencement day in the ARB's Schedule of Events for General Proceedings.</p> <p>(v) Retail MVR - Section 2.1, page 18; Section 5.1, page 29; Section 5.2, page 91 - Available on AMP Office MVR - Section 2.1, page 18; Section 5.1, page 28; Section 5.2, page 81 - Available on AMP Multi-Res MVR - Section 2.1, page 16; Section 5.1, page 26 - Available on AMP Industrial Malls MVR - Section 2.1, page 15; Section 5.1, page 27; Section 5.2, page 85 - Available on AMP</p>
(c) Vacancy and Collection Loss or Chronic Vacancy	<p>Particulars of vacancy, including:</p> <p>(v) If studies completed, copies of the studies, save and except any information subject to section 53 of the <i>Assessment Act</i></p>	<p>(v) Retail MVR - Section 2.2, page 21; Section 5.3, page 92; Section 5.4, page 101 - Available on AMP Office MVR - Section 2.2, page 21; Section 5.3, page 82; Section 5.4, page 90 - Available on AMP Multi-Res MVR - Section 2.2, page 19; Section 5.2, page 58; Section 5.3, page 61 - Available on AMP Industrial Malls MVR - Section 2.2, page 19; Section 5.3, page 85; Section 5.4, page 90 - Available on AMP</p>
(d) Expense Ratios	<p>Particulars relating to expense ratios, including:</p> <p>(iii) If studies completed copies of the studies save and except any information subject to section 53 of the <i>Assessment Act</i>.</p>	<p>(iii) Retail MVR - Section 2.3, page 23; Section 5.3, page 92; Section 5.4, page 101 - Available on AMP Office MVR - Section 2.3, page 22; Section 5.3, page 82; Section 5.4, page 90 - Available on AMP Multi-Res MVR - Section 2.3, page 21; Section 5.2, page 58; Section 5.4, page 81 - Available on AMP Industrial Malls MVR - Section 2.3, page 21; Section 5.3, page 85; Section 5.4, page 90 - Available on AMP</p>
(h) Excess Land	<p>If the issue is excess land:</p> <p>(i) The criteria used to determine excess land amount(s).</p>	<p>(i) - Property Specific Adjustment Document (PSAD), if applicable - provided by MPAC during weeks 1 to 4 following the commencement day in the ARB's Schedule of Events for General Proceedings.</p>

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(3) SALES APPROACH		
(b) Sales relied upon in valuation	(i) For all property types: sale date, sale amount** and address of sales used in analysis and sale date, sale amount, address and reason code of sales not used in the analysis**.	(i) Applicable Land MVR (by market area and land type (commercial or industrial)) - Applicable Schedule - Available on AMP Commercial Condo MVR - Schedule B - Available on AMP Industrial Condo MVR - Schedule B - Available on AMP Small Commercial Properties Toronto MVR - Schedule B - Available on AMP Small Industrial Properties Toronto MVR - Schedule B - Available on AMP Lands in Transition (Excluding Toronto) MVR - Schedule B - Available on AMP Lands in Transition (Toronto) MVR - Schedule B - Available on AMP
	(ii) Criteria for selection and application of relevant valuation model and factors.	(ii) Applicable Land MVR (by market area and land type (commercial or industrial)) - Available on AMP Commercial Condo MVR - Section 2, page 12; Section 3, page 16; Section 5, page 21 - Available on AMP Industrial Condo MVR - Section 2, page 12; Section 3, page 16; Section 5, page 20 - Available on AMP Small Commercial Properties in Toronto MVR - Section 2, page 11; Section 3, page 15; Section 5, page 22 - Available on AMP Small Industrial Properties in Toronto MVR - Section 2, page 11; Section 3, page 14 - Available on AMP Lands in Transition (Excluding Toronto) MVR - Schedule B - Available on AMP Lands in Transition (Toronto) MVR - Schedule B - Available on AMP