

January 26, 2026

OWNER
ADDRESS 1
ADDRESS 2
ADDRESS 3

Action required: Submit requested information by March 2, 2026

Dear Property Owner,

The Municipal Property Assessment Corporation (MPAC) requires specific information regarding your company's pipeline(s).

MPAC is responsible for assessing and classifying all properties in Ontario in accordance with the *Assessment Act* and regulations set by the Government of Ontario. The Act provides MPAC with the authority to collect this information, as well as the requirement for compliance by property owners.

Under the Act, pipeline companies are required to submit a report to MPAC, by March 1, detailing all of the company's pipelines. MPAC also requests additional information, noted below, to ensure an accurate assessment of your pipeline holdings.

Submitting property information

Please provide the following information by mail using the business return envelope or via email to john.mcewen@mpac.ca by **March 2, 2026**:

- The age, length and diameter of each pipe within each municipality or non-municipal territory, as of January 1, 2026.
- Character of construction for each pipe (i.e., steel, plastic).
- Number of customer connections, if applicable.

Thank you for your cooperation.

Ryan Ford

Manager, Energy, Utilities and Heavy Rail, Valuation and Assessment Standards
Municipal Property Assessment Corporation

Understanding the Assessment Act

MPAC is an independent, not-for-profit corporation funded by all Ontario municipalities. Our role is to accurately assess and classify all properties in Ontario in compliance with the *Assessment Act* and regulations set by the Government of Ontario.

MPAC is authorized under Section 11 of the Act to request and collect information for property assessment purposes. Section 13 of the Act provides penalties for failing to provide the requested information and for providing false information.

If the information requested is not provided and you choose to appeal your assessed value to the Assessment Review Board, Section 40(18) of the Act provides that the burden of proof will shift from MPAC to you.

To learn more about property assessment and why MPAC requires this information, visit mpac.ca/AIR.

Protecting your information

MPAC is committed to protecting your information and is prohibited from the unauthorized disclosure of your information under the *Assessment Act* and the *Municipal Freedom of Information and Protection of Privacy Act*. MPAC will collect and use information necessary to deliver legally authorized programs and services. Occasionally, MPAC may use your contact information to obtain feedback, conduct surveys and enhance program delivery.

We're here to help

If you have any questions, please contact John McEwen, Property Valuation Specialist, at (343) 600-0100, or contact us toll-free at 1 866 296-6722 between Monday and Friday from 8 a.m. to 5 p.m.

If you have any accessibility needs, please let our representatives know how we can best accommodate you.

Pour obtenir une copie de cette lettre en français, veuillez contacter nos représentants.