



# Washagamis Bay First Nation Open House

September 6, 2025

Presented by:

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Operations



# Agenda

- Overview of MPAC
- MPAC's work with First Nation communities
- Property assessment and valuation

# MPAC

**MPAC is a contractor to First Nations and provides property assessment services on First Nations lands in accordance with their property taxation and assessment laws.**

- MPAC is an independent, not-for-profit corporation, funded by all Ontario municipalities, responsible for assessing and classifying close to 5.7 million properties in Ontario.
- More than 1,800 employees working in communities across Ontario.
- Our assessors are trained experts in the field of valuation and apply industry appraisal standards and best practices.

# First Nations working with MPAC

**2018**

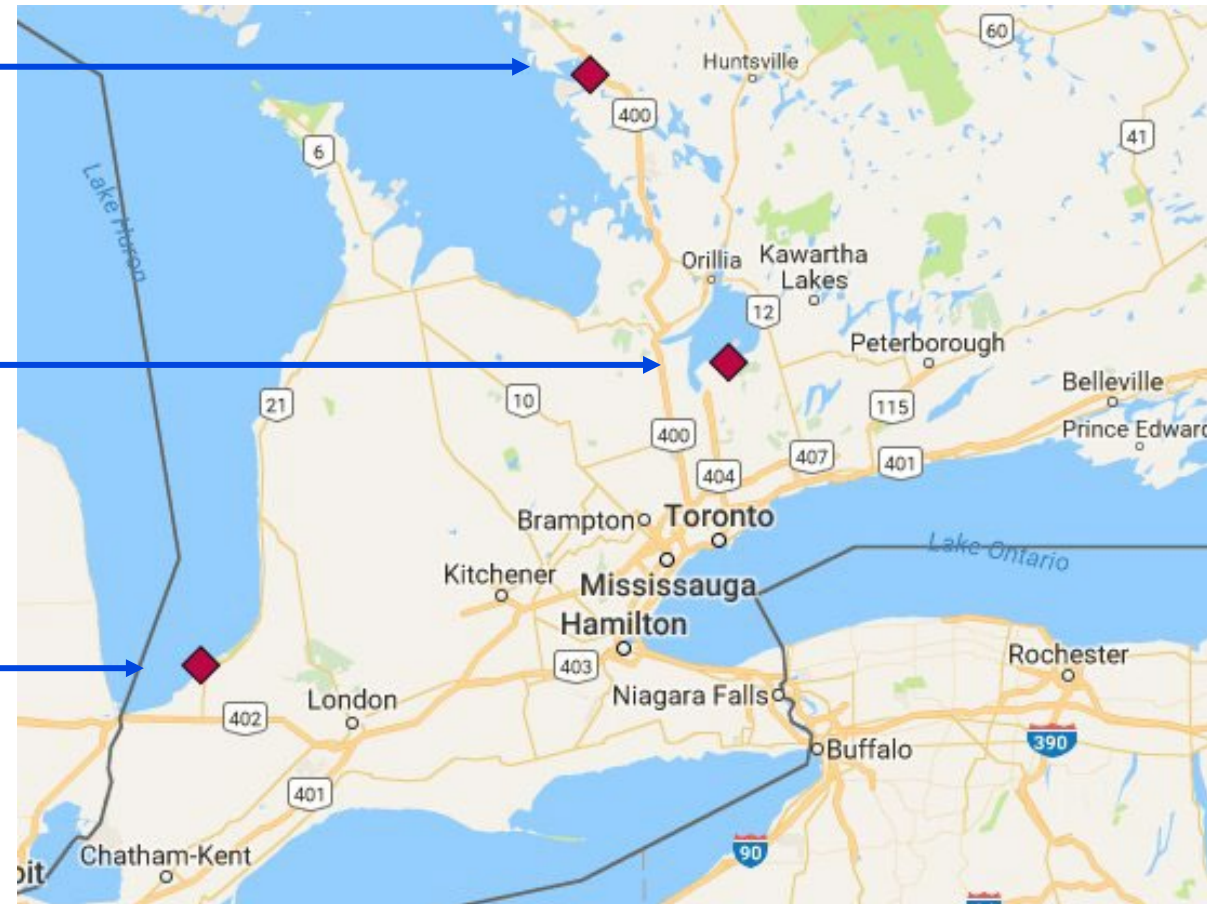
Wasaukasing First  
Nation

**2018**

Georgina Island  
First Nation

**2016**

Kettle and Stony Point First  
Nation





## First Nations Tax Commission

Regulatory Support, Sets  
Standards and Policies

**mpac**<sup>™</sup>

Contracted by the  
First Nation to  
provide property  
assessments on  
First Nations lands.

## Washagamis Bay First Nation

Determines their  
revenue  
requirements, sets  
tax rates and  
collects property  
taxes.

## First Nation Assessment Review Board

An independent  
tribunal set up  
through the  
assessment laws,  
hears assessment  
appeals

# Steps to property assessment

- Develop property assessment and taxation laws
- Initial open house for leaseholders (Nov 2024)
- Data collection (May)
- Property valuation process (June/July/August)
- Assessment notice and roll return (Aug-Dec)
- Second open house for leaseholders (Sept)
- Assessment review and reconsideration process (Sept-Nov)
- Assessment appeal/process (TBD)



# Definitions of “Assessed Value”

## First Nation Property Assessment Law

“Assessed value” means in relation to an interest in reserve lands, the amount of money the fee simple of that interest, if unencumbered and held off the reserve, would realize if sold at arm’s length by a willing seller to a willing buyer, as determined under this Law.

The assessed value aligns with the current provincial legislation with a valuation date of January 1, 2016.



# Leased lots on Crown Land



Government  
of Canada

## When Crown Land is taxable

- The federal or provincial government may lease properties to other persons, referred to as “tenants.”
- As set out in section 18 of the Assessment Act, a tenant of Crown land is assessed as if the tenant was the owner of the land.
- Both land and buildings are assessed even though the tenant only has a leasehold interest in the land.
- Tenants receive Property Assessment Notices, are responsible for paying property taxes, and may file a Request for Reconsideration (RfR) or an Assessment Review Board (ARB) appeal.





# Data collection



First Nation is responsible for providing list of properties, names and mailing addresses of leaseholders.



MPAC calculates site dimensions from surveys.



Perform on-site field inspections.



MPAC will measure each structure on the property.



Follow-up with leaseholders, including interior inspections, may be required for some properties.

# Assessing Residential Property



**Age of  
buildings**



**Property  
location**



**Construction  
quality**



**Exterior square  
footage**



**Lot  
dimensions**

In accordance with First Nation property taxation and assessment laws, MPAC will establish a property's assessed value by analyzing property sales off-reserve.

# Valuation process



Valuation staff analyze surrounding areas with a goal to identify comparable neighbourhoods.



Similar location, site and construction quality is ideal.

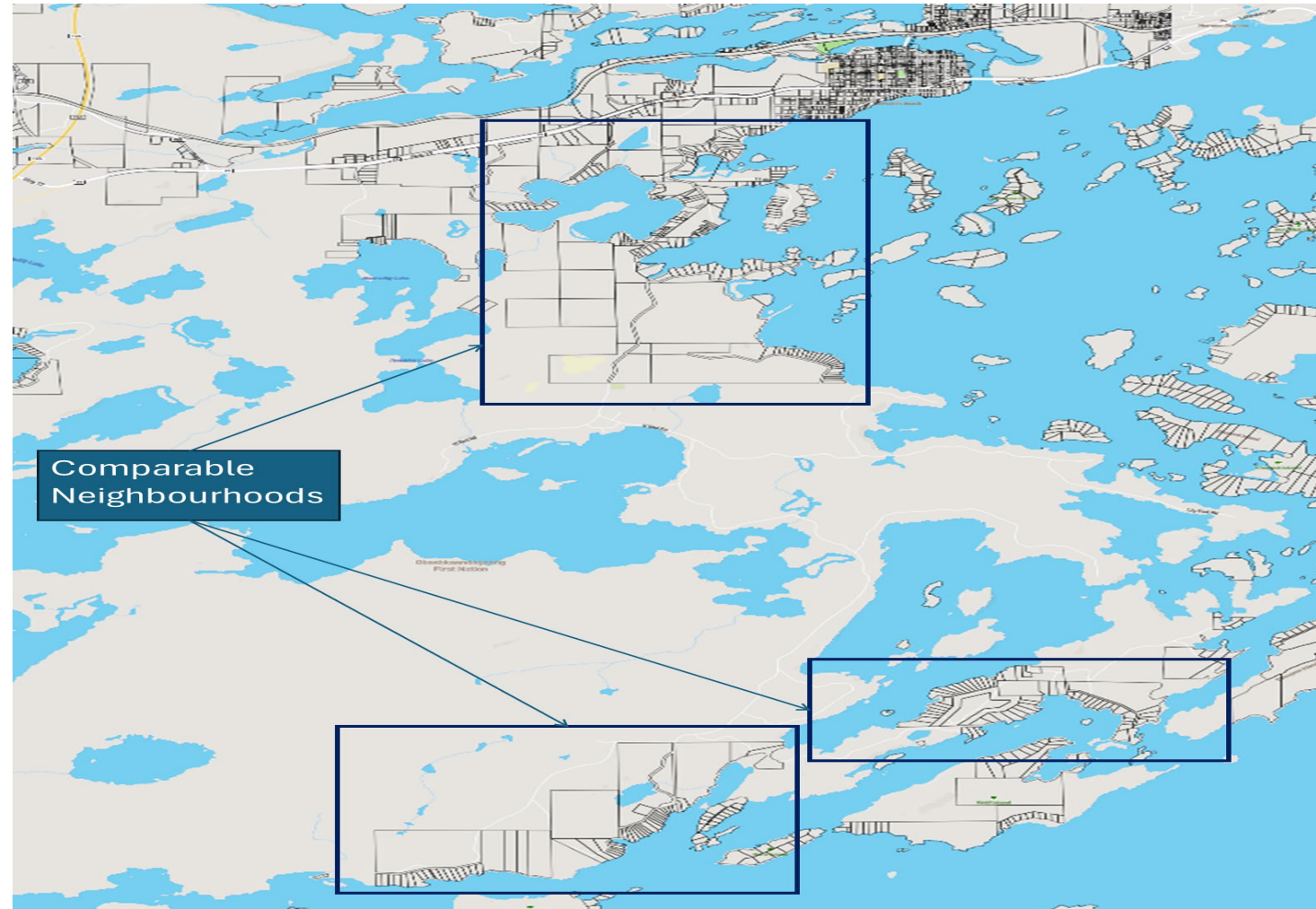


Inspection data is keyed into MPAC's database.



Valuation models are applied.

# Comparable valuation neighbourhoods



# Request for Reconsideration process

**If you disagree with your property's assessment, tax status, or if there's an error or omission on your Property Assessment Notice, you have the option to file a Request for Reconsideration (RfR) with MPAC, at no charge.**

- The deadline to file an RfR is 30 days after the Assessment Notice was mailed or emailed.
- MPAC will review the request and provide a response within 60 days of receiving your RfR.
- If you are not satisfied with the outcome, you have the option to file an appeal.

# Appeal process



You may appeal your property's assessment or the outcome of your RfR to the Washagamis Bay First Nation (WBFN) Assessment Review Board (ARB). If MPAC has issued an Amended Property Assessment Notice, please refer to the appeal deadline within your Notice.



There is a \$75 administration fee required by the Washagamis Bay First Nation ARB, payable by cheque, bank draft or money order to Washagamis Bay First Nation.



The appeal form is posted on [mpac.ca/WashagamisBay](https://mpac.ca/WashagamisBay) or available at the WBFN Administration Office.

# Appeal process



Please mail your completed Notice of Appeal, a copy of your Property Assessment Notice, and your payment to MPAC, 1340 Pickering Parkway, Suite 101, Pickering, ON L1V 0C4.



You will receive an acknowledgment letter and a notice from the WBFN ARB detailing the time, date and location of your hearing.

# Questions

About your property assessment: [WashagamisBay@mpac.ca](mailto:WashagamisBay@mpac.ca)

About taxation: [wbfm\\_taxation@outlook.com](mailto:wbfm_taxation@outlook.com)