

# Filing a Property Assessment Change Notice (PACN) Request for Reconsideration (RfR): What You Need to Know (Residential Properties)

## Who is MPAC?

The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by all Ontario municipalities. We are responsible for accurately assessing and classifying more than five million properties in Ontario in compliance with the *Assessment Act* and regulations established by the Government of Ontario.

## Why did I receive a PACN?

You have received this Notice because a change has been made to your property's value, classification, effective date or eligibility to be tax exempt. The change may be for the current year and up to two previous years.

## What is a PACN Request for Reconsideration (RfR)?

If you disagree with MPAC's change to your property's value, classification, effective date, or eligibility to be tax exempt, you can ask MPAC to review the assessment. A PACN RfR may be filed for the current tax year and up to two previous tax years, if applicable. You can make this request by completing and sending a PACN RfR form to us. This request is free of charge.

## What is the deadline to file a PACN RfR for the 2019 property tax year?

Your deadline is printed on your PACN. If you have misplaced your 2019 PACN, please call us at 1 866 296-6722. One of our customer service representatives can assist you.

## What information does MPAC need to reconsider my property's assessment?

Section 39.1 of the *Assessment Act* requires you to provide the reasons for your PACN RfR. This includes sending us all key details about your property that we should know. We also compare your property's assessed value with sales and values of similar properties in your area.

## How long does it take for MPAC to review my PACN RfR?

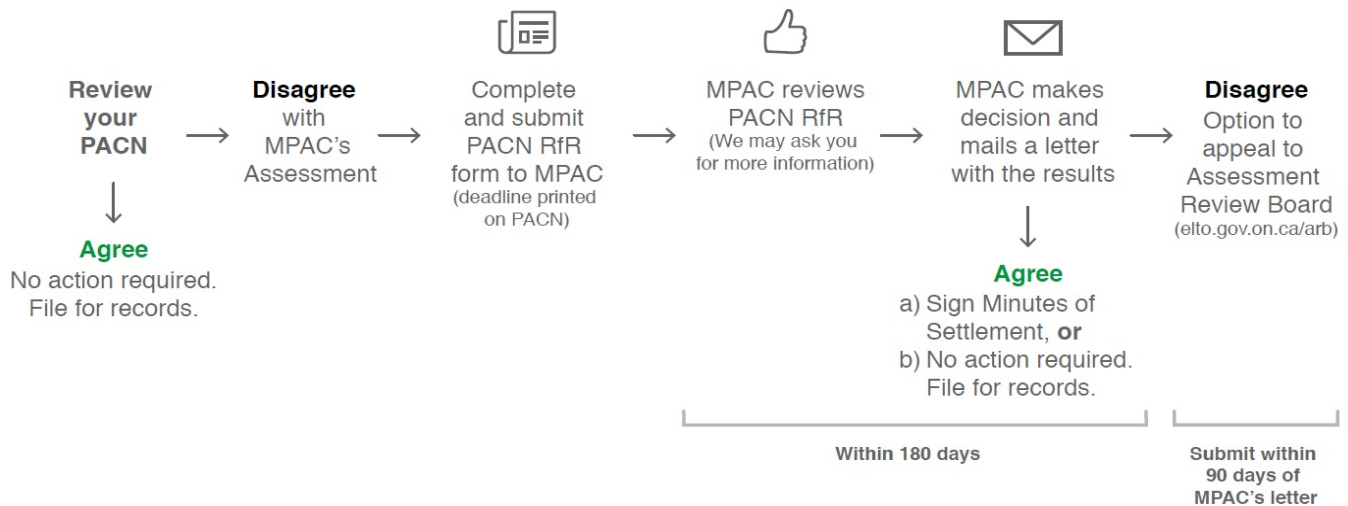
Property owners will have 120 days from the Issue Date on their PACN to file a RfR. The Issue Date and your unique RfR deadline are included on your PACN. MPAC will send you a letter with the results of our review within 180 days of when we get your request.

We also look at these five factors, which account for 85% of your property's value:



- Location
- Living area
- Lot dimensions
- Age of the property
- Quality of construction

## The PACN RfR Process



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Ready to send your  
PACN RfR?



Online: [aboutmyproperty.ca](https://aboutmyproperty.ca)

OR



[mpac.ca/ContactUs](https://mpac.ca/ContactUs)



Mail: MPAC, PO Box 9808  
Toronto, ON M1S 5T9

## How do I submit my completed PACN RfR?

The fastest way to start the review of your property's assessment is to send MPAC your completed PACN RfR form through [aboutmyproperty.ca](https://aboutmyproperty.ca). While there are a number of factors that account for the assessment of a property, location is the most important one. As a result, comparing your assessment to similar properties in your area or neighbourhood will help you review your assessment. Log in to [aboutmyproperty.ca](https://aboutmyproperty.ca) with the Roll Number and Access Key found on page one of your PACN to compare your property to others in your neighbourhood. You can also use the interactive map to view and save your favourite properties, and download a detailed report to accompany your PACN RfR submission. You may also send us your completed PACN RfR form via [mpac.ca/ContactUs](https://mpac.ca/ContactUs) or by mail.

## Need more information?

If you need more information or help completing the PACN RfR form, or have any accessibility needs, please contact us for assistance at 1 866 296-6722 or TTY 1 877 889-6722.

## How does MPAC use the information in my completed PACN RfR?

The information on the PACN RfR form is collected under the authority of the *Assessment Act*. It will be used to reconsider your property's assessment. Please note that if your PACN RfR is about eligibility for the farm property class, managed forests tax incentive program, or the conservation land tax incentive program, your request must be handled by the Ministry of Agriculture, Food and Rural Affairs, or the Ministry of Natural Resources and Forestry, in accordance with Ontario Regulation 282/98. When you file your PACN RfR with MPAC, you authorize MPAC to transfer your request to the appropriate ministry for this purpose. Your privacy is protected under the *Municipal Freedom of Information and Protection of Privacy Act*.

## Appealing to the Assessment Review Board (ARB)

You may also file an appeal of MPAC's assessment with the Assessment Review Board (ARB). The ARB is an independent tribunal (decision-making body) of the Ontario Ministry of the Attorney General.

Please note that if your property, or a portion of it, is classified as residential, farm or managed forests, you must first file a PACN RfR with MPAC before you are eligible to appeal to the ARB.

**There is a time limit to submit an appeal to the ARB. If you submitted a PACN RfR, it starts on the date that MPAC issues the results of your PACN RfR, and ends after 90 days.** You can find more information about how to file an appeal, including forms and fees, at [elto.gov.on.ca/arb](https://elto.gov.on.ca/arb).

# Property Assessment Change Notification (PACN) Request for Reconsideration (RfR) (For Residential Properties)



MUNICIPAL  
PROPERTY  
ASSESSMENT  
CORPORATION

## Section 1: About your property

Roll Number (see page 1 of your PACN)

<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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<b>Property Address</b>		
<b>Municipality</b>		<b>Date (dd/mm/yyyy)</b>
<b>Owner 1 (Last Name, First Name)</b>		<b>Owner 2 (Last Name, First Name)</b>
<b>Company Name (if applicable)</b>		<b>Position/Title (if applicable)</b>
<b>Home Phone Number</b>	<b>Alternate Phone Number</b>	<b>Email</b>

Tell us if we should send follow-up information about your PACN RfR to a different mailing address than the property address:

<b>Mailing Address</b>
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What is your property's value on the PACN you have received?

\$

What tax year(s) are you filing a PACN RfR for? Select all that apply:

2019    2018    2017

## Section 2: Why MPAC should reconsider your property's assessed value

In the box below, please tell us why you are asking MPAC to reconsider the assessed value on your PACN. You must include the basis for your request and all relevant facts. Take as much space as you need or use a second sheet of paper if you are not completing this form online.

## Section 3: Your supporting documentation

Please tell us if you are including any documents or photographs with your PACN RfR to support your request.

Photos of this property

Assessed value of similar properties

Other documents, such as municipal zoning records

Photos of similar properties

Information supporting property tax exemption under Section 3 of the *Assessment Act*

Sale information for this property and other similar properties



