



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Gravel Pit and Quarry Questions and Answers

Q1: Why should I complete the online questionnaire?

A1: In order to place an accurate assessed value and tax classification on all gravel pit and quarry properties in the province, the Municipal Property Assessment Corporation (MPAC) is requesting that you complete the online questionnaire. By completing the questionnaire, we will gain a better understanding of the current activities at your property and therefore produce a more equitable value for your gravel pit and quarry operations.

Q2: Do I have to complete the online questionnaire?

A2: You are required to complete the questionnaire as per Section 11, Subsection 1 and 2 Chapter A.31 of the *Assessment Act R.S.O 1990*.

Q3: Is this request being sent to all gravel pit operators/owners in Ontario?

A3: Yes.

Q4: What if I am not the operator of the gravel pit/quarry?

A4: Please forward MPAC's request letter to the operator.

Q5: What if my total licensed area is larger than the total roll number area shown on my questionnaire?

A5: If the area on your Ministry of Natural Resources (MNR) license is greater than the total area shown on the questionnaire, it means that your license probably covers more than one property. If you own more than one property and it's included in the licensed area, you will have to complete a separate questionnaire for each property. You will need to divide your licensed area amongst all of the properties included in the licensed area.

Q6: The gravel pit/quarry is no longer active but I still hold a license, where do I indicate this information?

A6: If the property is no longer being used but you still retain the license for potential future use, please fill in the boxes that best describe the land use (e.g. box 9 disturbed/partially depleted, box 10 undisturbed land).

Q7: If the gravel pit is still licensed but I am not actively working, will I be charged at the industrial or commercial rate?

A7: Unless the land is being actively used for extraction, there are no industrial or commercial taxes.



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Q8: What if I have surrendered my license?

A8: Please indicate that the property is no longer licensed and provide a copy of the letter of acceptance provided by the MNR. Please tell us what the land is being used for (e.g. farming, conservation, residential, etc.).

Q9: If we only use the pit for a couple of months each year, are we still required to pay taxes on the pit?

A9: Yes. If the extraction is carried on at any time, then the gravel pit is classified as active and is subject to taxation at the appropriate class.

Q10: Why is a gravel pit classed as Industrial?

Q10: The gravel pit is classified as Industrial because the *Assessment Act* defines the act of extraction and processing as an industrial activity.

Q11: What land is included in the Industrial Class?

A11: The Industrial Class includes all areas being used for operation of the gravel pit. This refers to the face, all exit and entry roads, stockpiles of gravel, sand etc., all areas and equipment used to process the product, and any setbacks with berms where required by license.

Q12: What do you mean by Disturbed/Partially Depleted Lands?

A12: This category refers to land that has been used for extraction or has had the topsoil/overburden removed in preparation for extraction but is inactive at the present time. This may be due to the lack of demand for the product in this particular portion of the licensed area, but it will be feasible to return to or open at a later date.

Q13: What is overburden?

A13: Overburden refers to the removal of physical matter (excluding topsoil) from the surface of the working area prior to extraction. This is commonly clay or sandy soil which are of no value in the market and an obstruction to the operation.

Q14: What do you mean by Undisturbed Land?

A14: This refers to a portion of the licensed land that has not been prepared for extraction.

Q15: What do I include in the Full or Partial Rehabilitated Lands?

A15: This area includes all lands that have been or are in the process of being rehabilitated to comply with the site plan agreement as part of your license agreement with MNR. If your agreement is to return it to farm land, then it could also be included in box 15 (farmland), in which case you would only include it there. If the agreement is to have it as wetlands, then please indicate such.

Q16: What do you mean by Depleted (not rehabilitated)?

A16: This area includes all previous working areas that are no longer being used and will not be used for



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future extraction but rehabilitation has yet to occur.

Q17: What buildings do I include in the Commercial uses section?

A17: This section includes any buildings that are separate from the actual gravel pit and processing area. It could be a building used only as an office for the administration and sales staff or it could be a separate business unrelated to the pit activities.

Q18: What qualifies as farmland?

A18: This section refers to land that is actively being farmed by an owner or tenant who is in possession of an active farm registration number. It also includes buildings being used for farm purposes such as barns and silos, etc.

Q19: What if the land is farmed but not by a person who has an active number?

A19: This land would still be valued as farm land but would be in the residential tax class rather than in the farm tax class.

Q20: What is in the Conservation Lands Class?

A20: This refers to land designated as environmentally significant by the MNR and is generally wetlands or creeks and rivers that are subject to protection from any activities. If you have such lands and they have been designated, then these lands could be exempt from any taxation, upon application to the MNR for eligibility for the Conservation Land Tax Incentive Program (CLTIP).

Q21: I do not have an aerial photo or survey of my property. How detailed a sketch do you need of my property?

A21: Please provide a sketch with as much detail as possible. Show the lot lines or boundaries of your property along with the boundaries of the current active working area of your operation. It would be useful if you could note the location of any structures on the property as well as all roadways and areas where stockpiles exist. If you have a copy of the site plan as filed with your license this would be the best information.

Q22: What is included in the other lands class?

A22: Parts of the licensed area may include lands that can never be extracted even though they are part of the license. This may include areas where native burial grounds are known to be present or areas where the land may be of archaeological significance due to the location of the site. Examples of this could be a hill or area that was used as a campground or stopping place near a river or body of water that was used as a travel route in the past.

Q23: Unlicensed Lands:

A23: Refers to any lands outside of the licensed area as shown on the registered site plan. This could include any type of land that is not part of aggregate licensed area. This area together with the licensed area is equal to the total site area for the property.



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Q24: On my property I have a very large set back requirement (i.e. 1000m) although I am not required to have a berm for the first 800m. Does this entire area get included in the “Set Back with Berms” section?

A24: No. Since you are able to specify the area of the set back requiring a berm, you can include 200m in “Set Backs with Berms” and 800m in “Set Backs Without Berms.”

Q25: What if only a portion of my property is licensed?

A25: Those portions of the property that are not included in the license can be included in the bottom portion of the questionnaire. This can include land that is part of the MNR’s Managed Forest Program, residential or farm use lands that simply aren’t in the licensed area. These portions of the property will be valued based on their current use.