

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 2020 property tax year?

Your deadline is printed on your PACN. If you have misplaced your 2020 PACN, please call us at 1 866 296-6722. One of our customer service representatives can assist you.

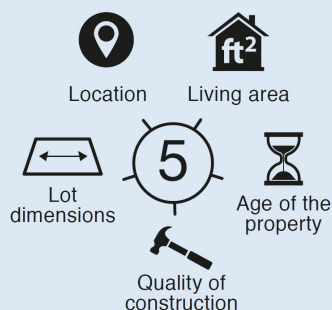
What information does MPAC need to reconsider my property's assessment?

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.

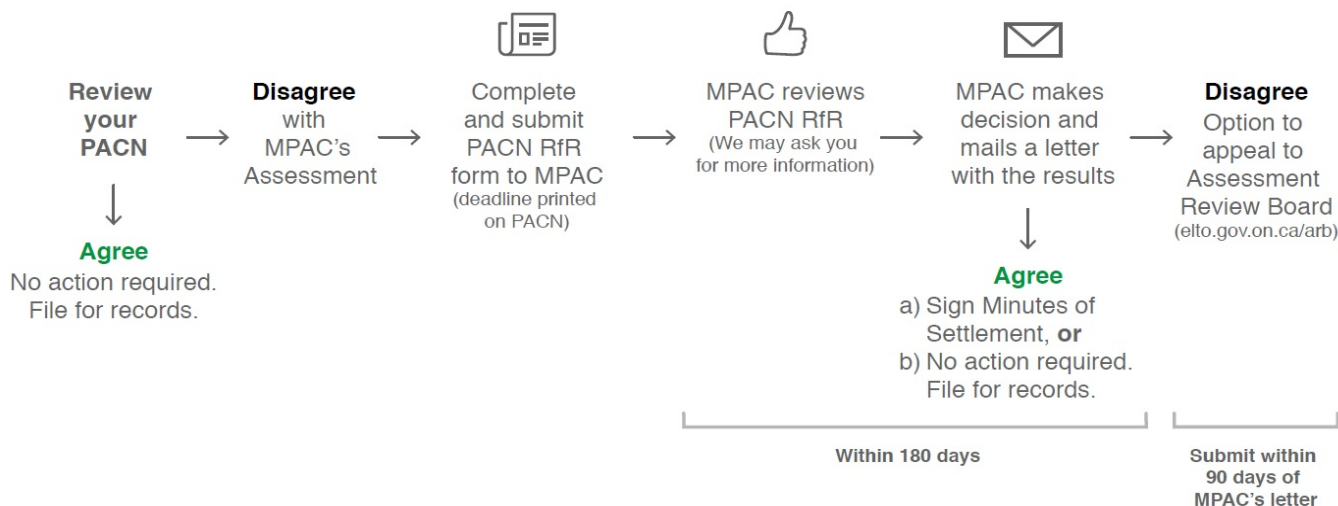
How long does it take for MPAC to review my PACN RfR?

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:



The PACN RfR Process



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Ready to send your
PACN RfR?



Online: aboutmyproperty.ca

OR



mpac.ca/ContactUs



Mail: MPAC, 1340 Pickering Pkwy
Suite 101, Pickering ON
L1V 0C4

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. 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 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 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 forest tax incentive program, or the conservation land tax incentive program, your request must be handled by Agricorp, 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 agency/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.

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)

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Property Address		
Municipality		Date (dd/mm/yyyy)
Owner 1 (Last Name, First Name)		Owner 2 (Last Name, First Name)
Company Name (if applicable)		Position/Title (if applicable)
Home Phone Number	Alternate Phone Number	Email

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

Mailing Address

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:

2020 2019 2018

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

Section 4: Residential property data

Roll Number (see page 1 of your PACN)

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For properties with a residential dwelling (not including condominium properties), please provide the following data to confirm the information that we have on file for your property.

Main Structure Details

Full Storeys	1 Storey	2 Storeys	3 Storeys	Total Area (sq. ft.) _____	
Part Storeys	¼ Storey	½ Storey	¾ Storey	1st Floor (sq. ft.) _____	
Design	Back Split	Side Split	Raised Bungalow	2nd Floor (sq. ft.) _____	
Full Bathrooms	1	2	3	4	Other: _____
Half Bathrooms (no tub or shower)	1	2	3	4	Other: _____
Basement Finished Area	¼ Finished	½ Finished	¾ Finished	Fully Finished	Not Finished
Basement Finished Type	Recreation Room	Multiple Room Finish	Basement Apartment	Completion date of finished basement: _____	
Basement Walkout	Yes	No			
Primary Heating System					
Fuel Source	Oil	Natural Gas	Electric	Propane	Geo-Thermal
Heating Type	Forced Air Pipeless Hot Air	Radiant Electric Pipeline Hot Air	Hot Water In-Floor Radiant	Gravity Furnace No Central Heating	Heat Pump Airtight Stove Other _____
Central Air Conditioning	Yes	No			
Built-in Fireplaces	1	2	3	4	Other: _____
Sauna	Yes	No	Length (ft): _____	Width (ft): _____	Height (ft): _____
Hot Tub/Whirlpool Bath (separate from bathroom)	Yes	No	sq. ft. of Hot Tub/Whirlpool Bath: _____		
Porches/Decks Please provide details on the size and type of porch(es)/deck(s) (e.g. 300 sq. ft. and 200 sq. ft. covered porch)	N/A	Uncovered (No Roof)	Covered (Full Roof)	Enclosed	Enclosed (Insulated)

Site Services

Water	Municipal	Private Well	Shared Well	Lake/River	Other: _____
Sanitary	Municipal	Septic Bed	Holding Tank		
Hydro Available	Yes	No			
Site Access	Year Round	Seasonal	Private Road	Water	No Access
Driveway/Parking	Private	Shared	Rear Lane	Other: _____	

Section 4: Residential property data (continued)

Roll Number (see page 1 of your PACN)

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Additions & Renovations

Have there been any additions to your property?	Yes	No		
	Addition sq. ft. (Exterior) _____		Addition Completion Date _____	
	Additional Storeys	1 Storey	2 Storeys	3 Storeys
Have there been any improvements/alterations to the property since it was constructed?	Interior	Completion Year	Exterior	Completion Year
	Kitchen Modernization	_____	Exterior Cladding	_____
	Bathroom Modernization	_____	Roof Surface	_____
	Wiring Upgrade	_____	New Windows	_____
	New Heating System	_____	Foundation	_____
	Plumbing Upgrade	_____	Other: _____	_____
	Structural Changes	_____		
	Other: _____	_____		

Building permits

Have you been approved for a building permit for a new structure or a demolition in the last three years? Yes No
(if Yes, please provide details and completion date below)

Building permit details, comments and/or secondary structure information

Please list any secondary structures (e.g., garages, sheds, in-ground pool) and any other relevant information about the property.

Section 5: Acknowledgment

By submitting this RfR to MPAC, you confirm you are eligible to submit it under the *Assessment Act* (or, if applicable, that you are authorized to submit the RfR on behalf of your company), and that the contents of this RfR are true to the best of your knowledge and belief.

The personal information that you provide is collected by MPAC under the authority of sections 10, 11, 14, 15, 16 and 16.1 of the *Assessment Act*. Pursuant to MPAC's statutory obligations, your personal information will be used primarily for property valuation and assessment purposes, but will also be used for municipal and school board planning purposes, preparation of the Preliminary List of Electors which is used by municipalities and school boards to create the final Voters' Lists used for election purposes, preparation of jury lists and population reports. In addition, MPAC may use your information to obtain feedback, conduct surveys and enhance the aforementioned program delivery. If you have questions regarding this collection, please contact an MPAC Customer Service Representative at 1 866 296-6722 or by TTY at 1 877 889-6722 or by mail to MPAC, 1340 Pickering Parkway, Suite 101, Pickering ON L1V 0C4.

MPAC takes privacy very seriously and we are committed to the protection of your personal information under the *Municipal Freedom of Information and Protection of Privacy Act*. MPAC will only access, use and disclose your personal information with your consent or where it is permitted or required by law.

Section 6: Representative information

If you would like someone else to act for you while we review your Request for Reconsideration, please complete this section and provide a Letter of Authorization for that person. You may also use the Representative Authorization Form. It is available at mpac.ca or by calling us at 1 866 296-6722.

Please note that the *Law Society Act* specifies who can act as a representative for a property owner. Persons approved by the Law Society of Ontario to practice law or provide legal services in Ontario do not require Letters of Authorization.

Representative Name (Last Name, First Name)	LSO Licence Number	Telephone