

ABOUT MPAC AND ONTARIO'S ASSESSMENT SYSTEM



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION

WHAT IS MPAC?

MPAC IS AN INDEPENDENT, NOT-FOR-PROFIT CORPORATION FUNDED BY ALL ONTARIO MUNICIPALITIES.

We're accountable to the Province, municipalities and property taxpayers through a 13-member Board of Directors.

OUR ROLE IS TO ASSESS AND CLASSIFY ALL PROPERTIES IN ONTARIO.

We do this in compliance with the *Assessment Act* and regulations set by the Government of Ontario.

Our assessors are trained experts in the field of valuation and apply appraisal industry standards and best practices.

MPAC'S PROVINCE-WIDE ASSESSMENT UPDATES OF PROPERTY VALUES HAVE MET INTERNATIONAL STANDARDS OF ACCURACY.

Our assessments and data are also used by banks, insurance companies and the real estate industry.

► **LEARN MORE AT [MPAC.CA](https://www.mpac.ca)**



OUR ASSESSORS ARE TRAINED EXPERTS IN THE FIELD OF VALUATION AND APPLY APPRAISAL INDUSTRY STANDARDS AND BEST PRACTICES.

ONTARIO'S PROPERTY ASSESSMENT SYSTEM

There are several main components in Ontario's property assessment and taxation system. Each plays an important role:

THE ONTARIO PROPERTY TAXPAYER

Municipalities use the assessed values we provide to inform their decisions about the property taxes we all pay for important services.

MUNICIPALITIES

determine revenue requirements, set municipal tax rates and collect property taxes to pay for municipal services using the assessed value.*

These services may include:



Police and fire protection



Roads, sidewalks and public transit



Waste management



Municipal parks and recreational facilities



School boards
Education taxes are also collected for school boards.



THE MUNICIPAL PROPERTY ASSESSMENT CORPORATION

determines Current Value Assessments and classifications for all properties in Ontario.



THE PROVINCIAL GOVERNMENT

passes legislation, sets assessment policies and determines education tax rates. The Province also operates an independent assessment appeal tribunal – the Assessment Review Board.



LEARN ABOUT THE RELATIONSHIP BETWEEN PROPERTY ASSESSMENT AND TAXATION AT [MPAC.CA/HOWASSESSMENTWORKS](https://mpac.ca/howassessmentworks)

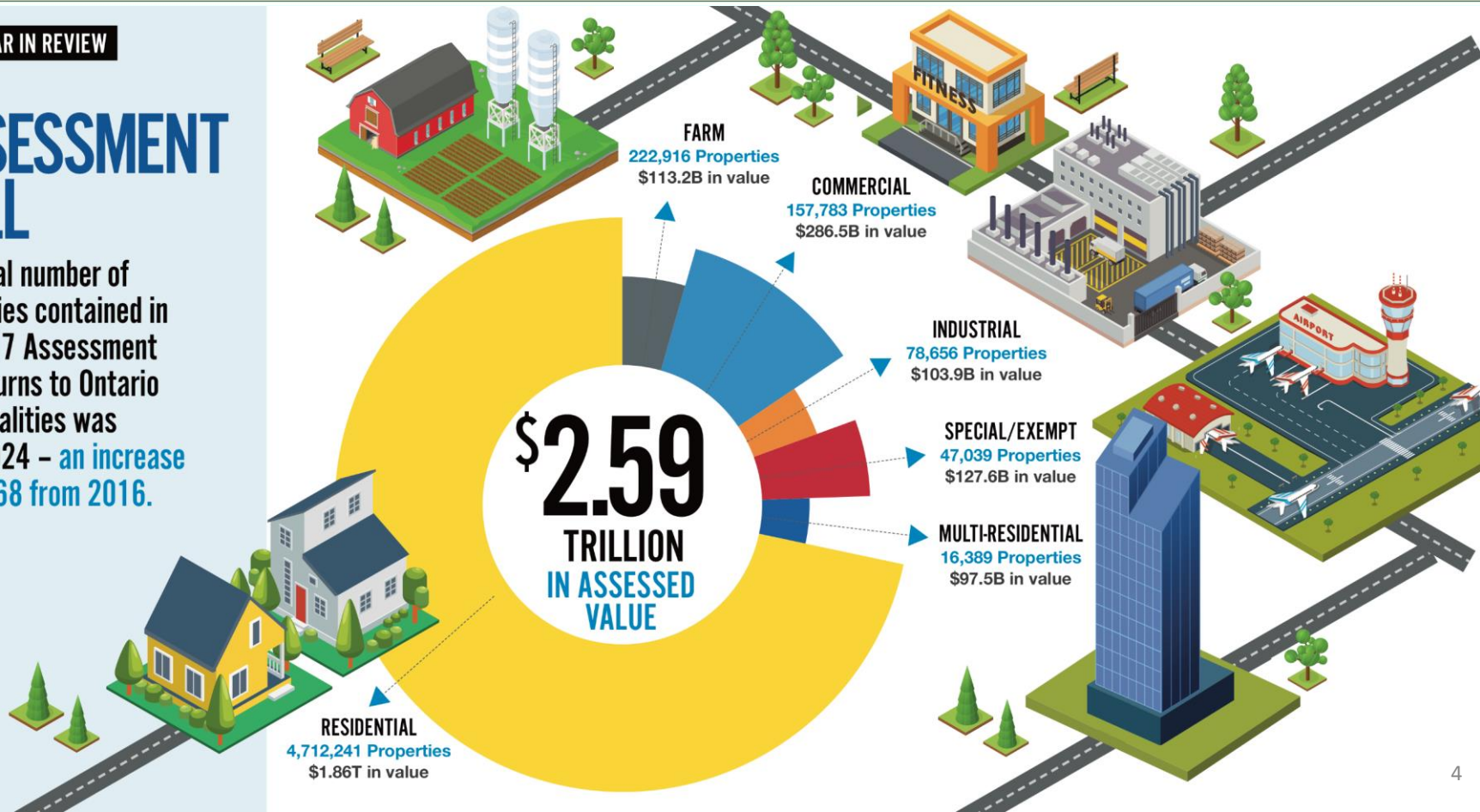
* Provincial Land Tax and levies by local boards are collected in unincorporated areas and contribute toward important services.

2017 Assessment Roll for 2018 Taxation

2017 YEAR IN REVIEW

ASSESSMENT ROLL

The total number of properties contained in the 2017 Assessment Roll returns to Ontario municipalities was 5,235,024 – an increase of 63,468 from 2016.



Ontario's 4-Year Assessment Cycle

ONTARIO'S TRANSPARENT ASSESSMENT SYSTEM

ASSESSMENT CYCLE

In Ontario, MPAC updates property assessments every four years.

We continue to review properties in between Assessment Update years as properties are built, renovated, demolished and change use.



PHASE-IN PROGRAM

Assessment Updates are phased in gradually over four years.

Under the phase-in provision in the *Assessment Act*, an increase in assessed value is introduced gradually. A decrease in assessed value is introduced immediately.

PROPERTY PHASE-IN

Your property's value on **January 1, 2019:** \$375,000

Your property's value on **January 1, 2016:** \$345,000

Over this four-year period,
your property value changed by: \$30,000

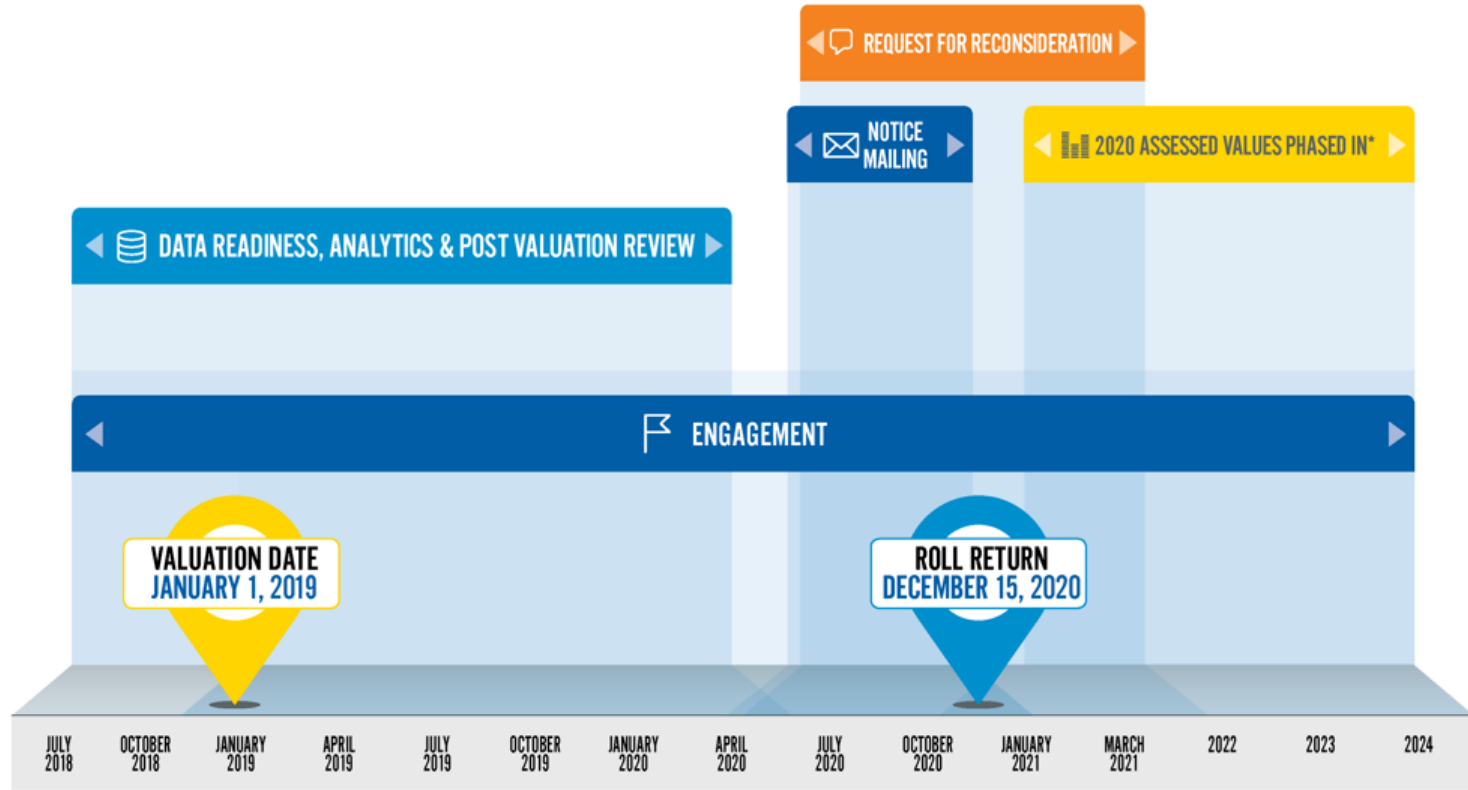
Assuming property characteristics stay the same,
the property assessment will increase by \$7,500 each year



2021 \$352,500 2022 \$360,000 2023 \$367,500 2024 \$375,000

FOR MORE INFORMATION ABOUT MPAC, OUR ROLE AND COMMITMENT TO ACCURATE AND TRACEABLE ASSESSMENTS, PLEASE VISIT [MPAC.CA](https://www.mpac.ca)

Assessment Roadmap



*Assessment increases are **phased in equally over four years**. Decreases are **applied immediately**.



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2018 YEAR-END ASSESSMENT REPORT FOR THE 2019 TAX YEAR

AS OF DECEMBER 2018



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APPENDIX 1

Assessment Change Summary by Property Class

Municipality of Temagami

The following chart provides a comparison of the total assessment for the 2016 base years, as well as a comparison of the assessment change for 2018 and 2019 property tax year by property class.

| Property Class/Realty Tax Class | 2016 Full CVA | 2018 Phased-in CVA | 2019 Phased-in CVA | Percent Change 2018 to 2019 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------------------|
| R Residential | 335,033,800 | 309,335,732 | 322,184,761 | 4.2% |
| M Multi-Residential | 997,000 | 997,000 | 997,000 | 0.0% |
| C Commercial | 28,718,700 | 28,156,015 | 28,437,358 | 1.0% |
| X Commercial (New Construction) | 2,874,500 | 2,842,250 | 2,858,375 | 0.6% |
| I Industrial | 111,300 | 111,300 | 111,300 | 0.0% |
| J Industrial (New Construction) | 394,000 | 392,850 | 393,425 | 0.1% |
| P Pipeline | 118,064,000 | 112,945,544 | 115,504,772 | 2.3% |
| (PIL) R Residential | 4,528,800 | 4,254,628 | 4,391,714 | 3.2% |
| (PIL) C Commercial | 2,690,800 | 2,592,600 | 2,641,700 | 1.9% |
| E Exempt | 13,867,900 | 13,176,600 | 13,522,250 | 2.6% |
| TOTAL | 507,280,800 | 474,804,519 | 491,042,655 | 3.4% |



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APPENDIX 2

Assessment Base Distribution Summary by Property Class Municipality of Temagami

The following chart provides a comparison of the distribution of the total assessment for the 2016 base year, and the 2018 and 2019 phased-in assessment which includes the percentage of the total assessment base by property class.

| Property Class/Realty Tax Class | 2016 Full CVA | Percentage of Total 2016 CVA | 2018 Phased-in CVA | Percentage of Total 2018 CVA | 2019 Phased-in CVA | Percentage of Total 2019 CVA |
|---------------------------------|--------------------|---------------------------------|--------------------|---------------------------------|--------------------|---------------------------------|
| R Residential | 335,033,800 | 66.0% | 309,335,732 | 65.2% | 322,184,761 | 65.6% |
| M Multi-Residential | 997,000 | 0.2% | 997,000 | 0.2% | 997,000 | 0.2% |
| C Commercial | 28,718,700 | 5.7% | 28,156,015 | 5.9% | 28,437,358 | 5.8% |
| X Commercial (New Construction) | 2,874,500 | 0.6% | 2,842,250 | 0.6% | 2,858,375 | 0.6% |
| I Industrial | 111,300 | 0.0% | 111,300 | 0.0% | 111,300 | 0.0% |
| J Industrial (New Construction) | 394,000 | 0.1% | 392,850 | 0.1% | 393,425 | 0.1% |
| P Pipeline | 118,064,000 | 23.3% | 112,945,544 | 23.8% | 115,504,772 | 23.5% |
| (PIL) R Residential | 4,528,800 | 0.9% | 4,254,628 | 0.9% | 4,391,714 | 0.9% |
| (PIL) C Commercial | 2,690,800 | 0.5% | 2,592,600 | 0.5% | 2,641,700 | 0.5% |
| E Exempt | 13,867,900 | 2.7% | 13,176,600 | 2.8% | 13,522,250 | 2.8% |
| TOTAL | 507,280,800 | 100% | 474,804,519 | 100% | 491,042,655 | 100% |

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