

# Filing a 2017 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.

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

If you disagree with MPAC's assessment of your property's value and/or classification as of January 1, 2016, you can ask MPAC to review the assessment to make sure that it is right. This is called a Request for Reconsideration (RfR). You can make this request by completing and sending an RfR form to us. This request is free of charge.

## What is the deadline to file an RfR for the 2017 property tax year?

Your deadline is printed on your Property Assessment Notice. If you have misplaced your 2016 Property Assessment Notice, please call us at 1 866 296-MPAC (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 Request for Reconsideration. 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.

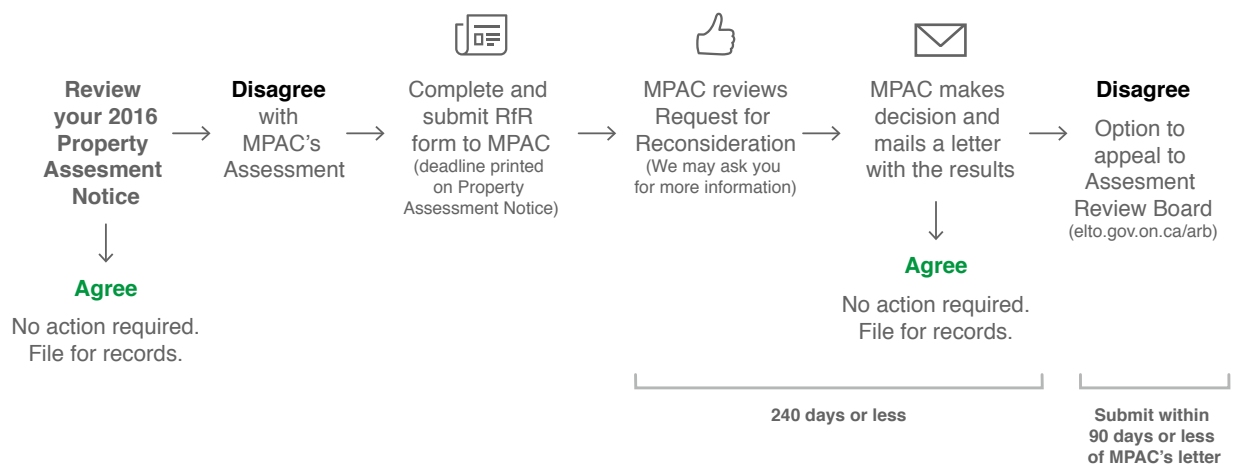
## How long does it take for MPAC to review my RfR?

Starting in 2016, property owners will have 120 days from the Issue Date on their Property Assessment Notice to file an RfR. The Issue Date and your unique RfR deadline are included on your Property Assessment Notice. MPAC will send you a letter with the results of our review within 180 days (or less) of when we get your request. Sometimes, we need more time (up to 60 more days) to reconsider a property assessment and complete our review. We will contact you if we need more time.

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



## The Request for Reconsideration (RfR) Process



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Ready to send your  
Request for Reconsideration?



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

OR



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



Fax: 1 866 297-6703



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

## How do I submit my completed RfR?

The fastest way to start the review of your property's assessment is to send MPAC your completed RfR form through [aboutmyproperty.ca](http://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](http://aboutmyproperty.ca) with the Roll Number and Access Key found on page one of your Property Assessment Notice 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 RfR submission. You may also send us your completed RfR form via [mpac.ca/ContactUs](http://mpac.ca/ContactUs), fax or mail.

## Need more information?

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

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

The information on the 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 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 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 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 an RfR with MPAC before you are eligible to appeal to the ARB.

**There is a time limit to submit an appeal to the ARB. It starts on the date that MPAC issues the results of your RfR, and ends after 90 days. The deadline for submitting an appeal to the ARB will be in the letter that MPAC sends you with the results of the RfR review.** You can find more information about how to file an appeal, including forms and fees, at [elto.gov.on.ca/arb](http://elto.gov.on.ca/arb).

# Request for Reconsideration (For Residential Properties) 2017 Tax Year



## Section 1: About your property

Roll Number (see page 1 of your Property Assessment Notice)

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<b>Property Address</b>		
<b>Municipality</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>E-mail Address</b>

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

**Mailing Address**

What is your property's value on January 1, 2016?  
(Top of page 1 of Property Assessment Notice or  
Amended Property Assessment Notice)

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## 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 your property's assessed value. Include details to support your request. 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 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 Property Assessment Notice)

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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: _____		3rd Floor (sq. ft.) _____			
Half Bathrooms (no tub or shower)	1	2	3	4	Other: _____		Basement Area (sq. ft.) _____			
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	Other: _____				
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 <small>Please provide details on the size and type of porch/deck(s) below (e.g. 300 sq. ft. and 200 sq. ft. covered porch)</small>	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	Other: _____				
Driveway/Parking	Private	Shared	Rear Lane	Other: _____						

