



2012

Section 1: About your property

Roll number

□	□	-	□	□	-	□	□	□	-	□	□	□	□	□	□	-	□	□	□	□
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Property address		
Municipality		
Owner 1 (Last Name, First Name)		Owner 2 (Last Name, First Name)
Home phone number	Alternate phone number	Email Address

If we should send follow-up information somewhere other than the property address, please indicate below:

Mailing Address

What is your property's value on January 1, 2008 as shown on your Property Assessment Notice or Statement of Revised Assessment? \$

Section 2: Reasons for reconsidering your property's assessed value

Please provide specific reasons as to why you would like us to review your assessment, as required under Section 39.1 of the Assessment Act. Use a second sheet of paper if necessary.

Section 3: Supporting documentation

- Sale information for this property and other similar properties
 Assessed value of similar properties
 Other documents, such as the municipal zoning records or health unit reports
 Photos of this property or other properties

Section 4 – Signature of owner

X	Date (dd/mm/yyyy)
----------	-------------------

You may send the completed form in any one of several ways. If completed online, just follow the instructions.

by email to: www.mpac.ca "Contact Us" form

by fax to: 1 866 297-6703

by mail to: Municipal Property Assessment Corporation (MPAC), PO Box 9808, Toronto, ON, M1S 5T9

Section 5: Representative information

If you would like someone else to act for you while we reconsider the value of your property, please complete this Section by indicating their name below and providing a Letter of Authorization. You may also use the Representative Authorization Form available on our website at www.mpac.ca or by calling us at 1 866 296-6722.

Name representative (Last name, first name)	LSUC License Number	Telephone
---	---------------------	-----------

A representative may act on behalf of a property owner. There have been recent changes to the *Law Society Act* with respect to the requirements of who can act as a representative for a property owner. If you are not the owner of the property, you must also supply a Letter of Authorization endorsed by the property owner stating that you are representing the owner in this matter. Persons approved by the Law Society of Upper Canada to practice law or provide legal services in Ontario do not require Letters of Authorization.

The Municipal Property Assessment Corporation (MPAC) is responsible for accurately classifying and valuing all properties in Ontario. If you feel that your property assessment is not a reasonable reflection of your property's value and/or classification as of January 1, 2008, you can ask us to review them by completing this form using a black, bold pen and sending it to us. You do not have to pay for this review. Your privacy is protected under the *Municipal Freedom of Information and Protection of Privacy Act*.

If we need more information from you to complete the review, we will contact you. When the review is complete, we will send you a letter to give you the results of the review. The deadline to submit a Request for Reconsideration for the 2012 tax year is April 2, 2012.

You can review the value of properties in your area by way of free reports available through **AboutMyProperty™** at www.mpac.ca. These may assist you in determining if your assessment is reasonable for your neighbourhood.

If you need any help in completing this form or have any accessibility requirements, please contact us at 1 866 296-MPAC (6722) or 1 877 TTY-MPAC (6722).

How MPAC Reviews your Assessed Value

When we review your property's assessed value, we look at the information you provide with your request and the information we have in our files including:

- Details of your property such as the size of your lot;
- The size, type, condition and age of any buildings that may be on the property; and
- Depreciation, nuisances or any other factors that could have an impact on the current value of your property.

We also compare your property's assessed value with sales and values of similar properties in the area. We will contact you for further information if required. When the review is completed, we will notify you of the results in writing.

How To File An Appeal With The ARB

You may also file an Appeal with the Assessment Review Board (ARB), an independent tribunal of the Ontario Ministry of the Attorney General. There are specific application forms and fees involved. If your property, or a portion of it, is classified as residential, farm or managed forest, you must first file a Request for Reconsideration with MPAC before you are eligible to file an Appeal with the ARB. The deadline to file an Appeal with the ARB is 90 days from the date of MPAC's written decision.

You can find more information including forms, fees and how to file an Appeal online at the ARB web site at www.arb.gov.on.ca.