



Presentation to the

The Priorities Committee

of the

The City of Greater Sudbury

by the

Municipal Property Assessment Corporation

April 28, 2004



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Municipal Property Assessment Corporation

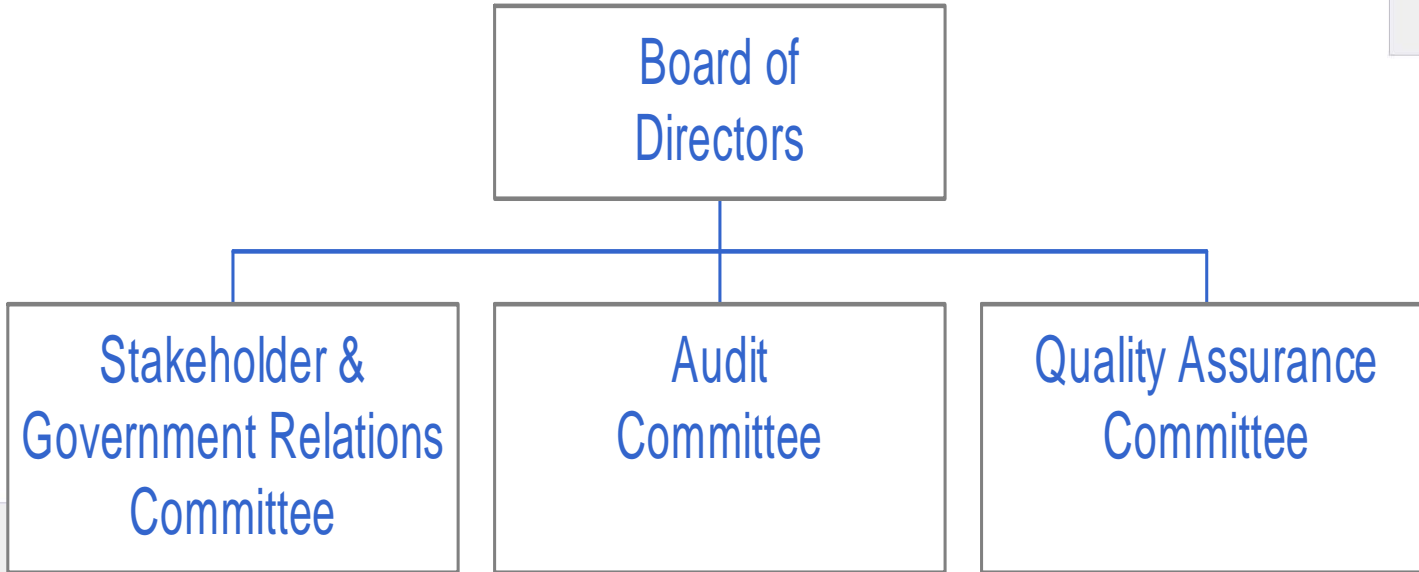
- Founded as OPAC in 1998
- Re-created as MPAC in August 2001
- Not-for-profit, non-share capital corporation
- Funded by Ontario's 400+ municipalities
- All Ontario municipalities are members



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Board Committees





Who Does What

Legislate



 **Ontario**

Administer



Adjudicate



**Assessment
Review Board**

Tax



Municipalities & Province





Facts and Figures

- Over 4.3 Million properties
- Total assessed value over \$1.15 Trillion
- Basis for over \$15 Billion in municipal and provincial education revenue
- Database contains over 2.4 Billion elements
- 1,500 employees in 36 MPAC offices
- \$156 Million budget



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2003 Base Assessment Update

Excellent Quality

Roll quality exceeds all accepted assessment standards

Property Type	Median Assessment-to-Sale Ratio			Coefficient of Dispersion (%)		
	IAAO Standard	MPAC Res KPI	2003 Results	IAAO Standard	MPAC Res KPI	2003 Results
Residential / Farm	.90-1.10	.98-1.02	0.98	<15.0	<8.0	7.64
Multi-Residential	.90-1.10	--	0.94	<20.0	--	10.77
Commercial / Industrial	.90-1.10	--	0.97	<20.0	--	14.65



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City of Greater Sudbury 2001 to 2003 Value Change % For 2004 Taxation

▪ Residential/Recreational	2.98%
▪ Res-Condominium	0.59%
▪ Managed Forest/Conservation	-38.58%
▪ Multi-Residential	-1.98%
▪ Commercial	2.40%
▪ Farm	5.07%
▪ Industrial	2.50%
▪ Special/Exempt	0.67%
▪ Overall Change	2.27%





Customer Relationship Management



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Customer Relationship Management

- Taking steps to address service delivery issues raised
 - Taxpayer access
 - Improved communications
 - New services and products for municipalities and taxpayers



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Taxpayer Access

- Assessment Notice simplified
- Assessment insert expanded and simplified
- **1-866-296-6722** weekdays 8 a.m. to 5 p.m.
- www.mpac.ca available 24 -7
 - Questions and answers
 - Downloadable forms
 - Links to ARB and Province
 - Free access to comparable properties
- 34 field offices and head office for walk-ins



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Taxpayer Access (cont.)

Contact Centre

2003

- ▶ telephone 430,900
- ▶ e-mail/fax 92,563

Field Offices

- ▶ telephone 169,786
- ▶ e-mail 108,348
- ▶ visitors 28,000

www.mpac.ca (visitors) 1,006,069

www.mpac.ca (pages viewed) 5,820,228

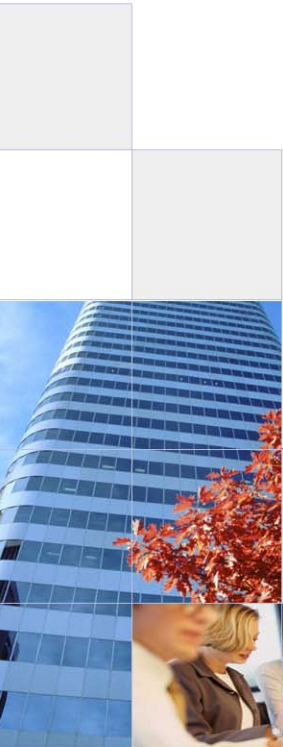


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Staffing Levels

- In 1998, MPAC employed just over 1,600 employees and presently have 1,500
- The MPAC office in The City of Greater Sudbury currently has 30 staff
- Customer Service staff responsible for assessment concerns in the City of Greater Sudbury work in the Sudbury MPAC Office. MPAC also uses province-wide property specialists in other locations, and staff located in the Customer Contact Center and Central Processing Facility, to work on City of Greater Sudbury issues
- Regularly review workload and staffing levels in conjunction with our budget to ensure that priorities are addressed



Customer Contact Centre (CCC) Enhancements

- Additional staff for peak period
- Improved capacity to handle calls
- Automated responses
- On Demand service – fax
- Extended hours during notice delivery period



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CCC Results - 2003 Assessment Update



- Enquiries Received - 262,114
- Enquiries Handled - 212,476
- Average Speed Answer (ASA) - 5:32 min
- E-mails & Fax - 7.6 days
- Enquiries Forwarded to Field Offices < 10%





Request for Reconsideration (RfR)

- Free, informal review by MPAC available throughout the tax year
- Acknowledgment letter sent in response to each request
- New brochure included with each acknowledgement and available at field offices, municipalities and www.mpac.ca
- Simplified application form allowing additional space for owner's concerns
- 832 RfRs received in the City of Greater Sudbury in 2004 as of April 20, 2004
- 90% are in process or have been completed

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DEMANDE DE RÉEXAMEN
Le 31 décembre 2004 est la date limite pour l'année d'imposition 2004

de rôle
cette ou cette
des années

1. **1. nom complet du contribuable ou du propriétaire** : _____ Adresse du domicile/établissement du contribuable : _____
 2. **2. (Noms) :** _____

ville : _____ App. : _____
 Province : _____ Code postal : _____

de la personne à contacter : _____
 Nom : _____ Adresse courriel : _____
 Courriel : _____

Valeur impossible (elle qu'indique sur votre avis d'évaluation foncière) : \$ _____

de l'article 39.1 de la Loi sur l'évaluation foncière, vous êtes tenu(e) de préciser les raisons qui, au justifiez le réexamen de votre évaluation foncière. Veuillez indiquer tous les détails pertinents à votre demande, y compris les comparaisons avec d'autres biens-fonds semblables, les ventes, les données de location, les baux agricoles, etc.

de prévu ci-dessous n'est pas suffisant, veuillez poursuivre au verso ou joindre des pages additionnelles. Plus les renseignements fournis seront complets, plus le réexamen de votre évaluation sera accéléré et facile pour la SEMA.

REQUEST FOR RECONSIDERATION
Deadline for the 2004 tax year is December 31, 2004

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Roll Number:
Roll No. (Rég. # or your Property Assessment Notice) : _____

Municipality: _____ Street Address/Property Location: (Use Property Assessment Notice)

Owner 1 or Representative's Name: _____
 Owner 2 (Name): _____
 Mailing Address: _____ Apt. #: _____
 City/Town: _____ Province: _____ Postal Code: _____

Contact Information:
 Home Phone #: _____ Other Phone #: _____ Ext. : _____ E-mail Address: _____

Assessed value (as shown on your Property Assessment Notice) : \$ _____

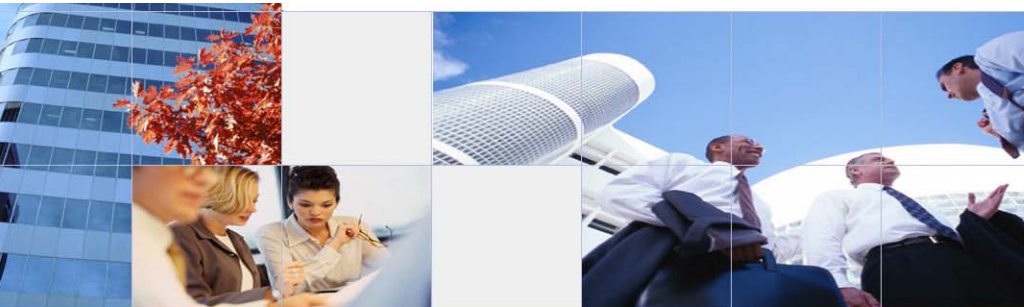
You are required under section 39.1 of the Assessment Act to provide specific reasons why you believe your assessment should be reviewed. Please take the time to provide all the relevant details that support your concerns, including property comparisons, sales information, rental data, farm leases, etc.

If the space below is not sufficient, continue on the reverse or attach additional pages. The more information you provide, the quicker and easier it will be for MPAC to review your assessment.

Name: _____ Phone No: _____ Signature: _____ Date: _____

Please mail or fax your RFR to:
 Municipal Property Assessment Corporation
 PO Box 9508
 Toronto ON M1S 5T9 or Fax: 1 866 297-6703

OFFICE USE:
 PAC: 00 _____ 01 _____
 P_CODE: 02 _____ 03 _____



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Key Performance Indicator

Request for Reconsideration (RfRs)

“Fewer than 3.25% of all properties will have Reconsideration Requests.”

	2002		2003		2004	
Province of Ontario	40,992	1%	113,346	2.67%	104,577	2.43%
City of Greater Sudbury	651	1.11%	935	1.58%	823	1.39%

2002 was a non-reassessment year



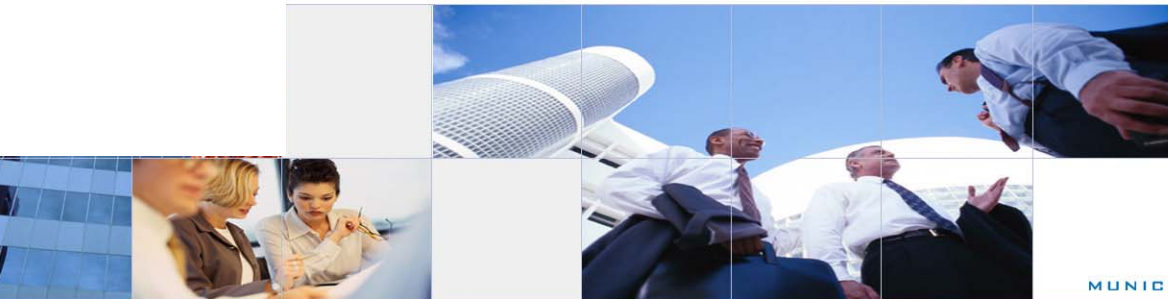
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Key Performance Indicator Appeals

“The reduction of current value assessment in 2003 by the ARB will be less than 10% of the total assessment under appeal and less than 1% of the total assessment on the most recent roll.”

	2002		2003	
Appeal Loss % of Value Under Appeal	\$4.3B	3.5%	\$3.669B	3.82%
Appeal Loss % of Most Recent Roll		0.48%		0.36%



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Communications

- Information kits to M.P.P.s and to media
- Meetings with municipalities, business and taxpayer associations
- New information material on sensitive and current issues posted on web site and distributed to major municipal associations.
- To date Backgrounders and Q&As on:
 - Maple Syrup Operations
 - Permanent Trailers
 - Managed Forests
- Others to follow, as required.





New Products

- ***Market Change Profile*** - product developed and provided by MPAC - identifies assessment base year value changes versus growth and accessible online through Municipal Connect™
- ***Municipal Connect***™ - Internet based, flexible search options, Roll details, structure images with direct access to MPAC database.
- ***Ontario Parcel*** – partnership of the Province, MPAC, Teranet to build/maintain integrated, seamless & standardized digital province-wide parcel mapping database.



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New Products (cont.)

- ***Guide to Property Assessment in Ontario*** - General information about Ontario's property assessment and taxation system
- ***AboutMyProperty***TM - Online access to assessment data for the home owner with access to free reports – 1 property profile, 6 assessment roll lookups and 6 detailed property reports. Also a Large Property Owner functionality.

Over 63,000 user ids issued to property owners and 49 large property owners online



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City of Greater Sudbury Issues (cont.)

Applications under Section 357, 358 and 364 of the Municipal Act
(January 1, 2003 to April 21, 2004)

Vacancy Rebate Applications (Section 364)

Received = 583 Completed = 572 In Process = 11

Cancellation, reduction, refund of taxes (Section 357) **Overcharges (Section 358)**

Received = 397 Completed = 254 In Process = 143





City of Greater Sudbury Issues (cont.)

Building Permits

- MPAC currently indicates 6,083 permits within the City of Greater Sudbury
- Of these, 2,659 are considered major permits (permits where the increase in assessment due to the new construction should be sufficient to issue a supplementary/omitted assessment)
- Property Valuation personnel will allocate additional resources to increase the number of inspections in the City of Greater Sudbury this June. The results of this initiative will appear on the August supplementary/omitted assessment extract



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City of Greater Sudbury Issues (cont.)

Delivery of assessment information – KPIs

“MPAC will assess new residential structures within 6 months of their occupation”

- May 7, 2004 Supp-Omit Run of \$28,004,915 (as of April 15, 2004) to be delivered the week of May 24, 2004



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City of Greater Sudbury Issues (cont.)

Delivery of assessment information – KPIs

“MPAC will assess all lots and units identified on newly registered subdivisions and condominium plans that have been received at MPAC by November 1, 2003”

- Added 160 properties in the City of Greater Sudbury in 2003
- In 2003, issued \$11,447,000 in supplementary and \$31,379,490 in omitted assessment



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City of Greater Sudbury Issues (cont.)

Communication of policy and operational issues

- A province-wide Municipal Liaison Group has recently been established
- Placing additional information on web site – Backgrounders and Q&As
- New techniques and tools being explored – e-mail, new products



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City of Greater Sudbury MPAC Funding

MPAC Funding

- Legislated Formula
- Attempts to capture influence of both the number of properties and their value
- MPAC is also taking steps to increase alternate sources of revenue to help minimize any increase in our fees
- 2004 City of Greater Sudbury Assessment Services Cost \$1,002,145.46 = \$25.42 / property

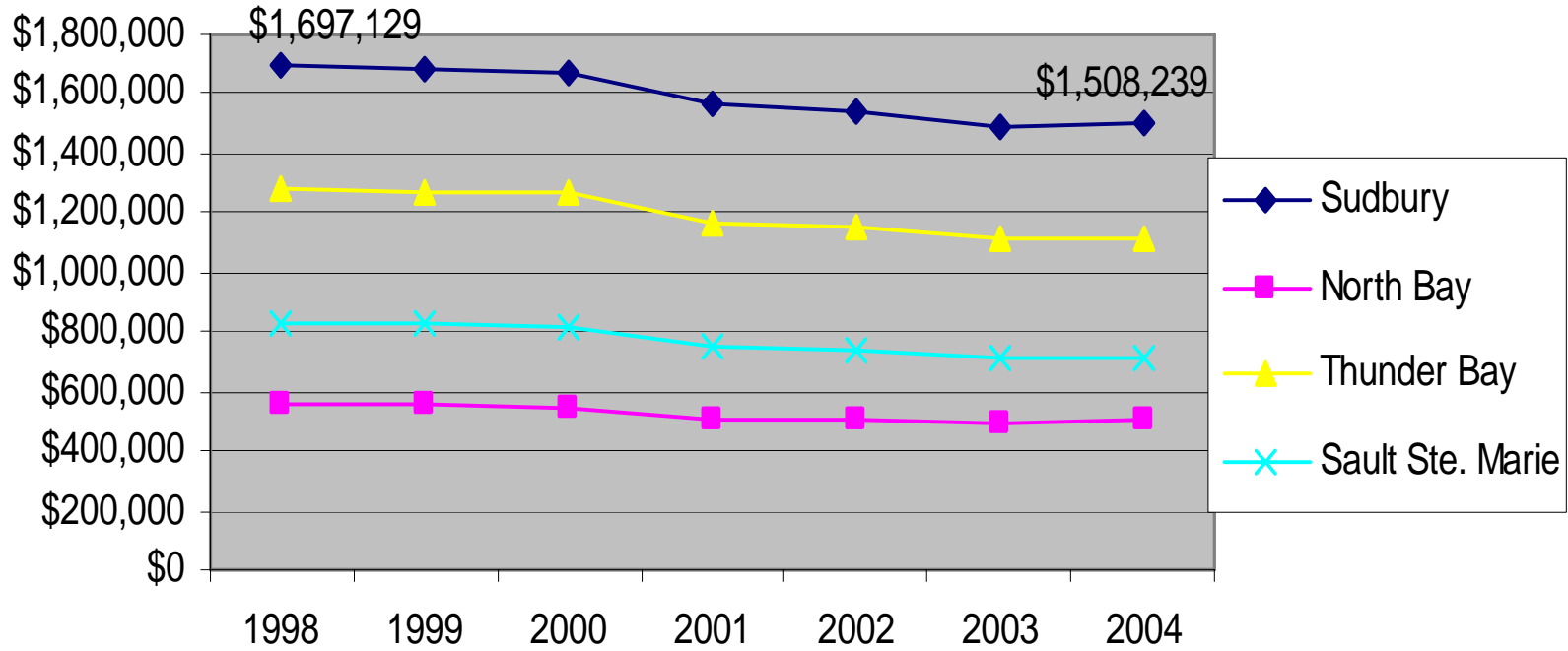


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City of Greater Sudbury MPAC Funding (cont.)

Funding Requirements - 1998 - 2004



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Sensitive Issues:

Methodology Issues

- Assessment of permanent trailers in seasonal campgrounds
- Valuation of managed forest property based on current value
- “Value added” on farm properties – Maple Syrup and other uses



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Sensitive Issues: (cont.)

MPAC / Provincial Joint Committee Issues:

- Access to data for municipal enumerations
- Births and deaths notification
- Change of address records
- Mandatory Land Transfer Tax Affidavit (LTTA) information compliance



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Sensitive Issues: (cont.)

MPAC / Provincial Joint Committee Issues:

- Assessment Cycle
 - Consider options for alternative cycle
 - Build additional time into cycle for:
 - Value production
 - Finetuning
 - Municipal/Provincial analysis
 - Longer Assessment Notice mailing period



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Sensitive Issues: (cont.)



Operational Issues:

- Data Integrity Review (Summer – 2004)
- Information Privacy Commissioner (IPC)
 - IPC Order MO-1693



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Thank you on behalf of the Municipal Property Assessment Corporation



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Questions



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