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MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Initials:

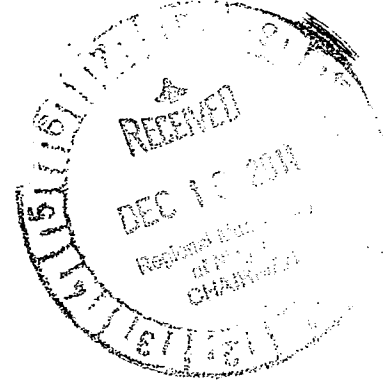
PATR 1-2012

December 15, 2011

To: Heads of Council
All Ontario Municipalities

From: Dan Mathieson
Chair, MPAC Board of Directors

Subject: MPAC Assessment Products and Services Delivery Update



I am writing to bring you up-to-date on the work we are doing at the Municipal Property Assessment Corporation (MPAC) as part of our ongoing commitment to deliver exceptional service to municipalities.

Since my last update in April, MPAC has continued to move forward on the key areas of supplementary and omitted assessment, Property Assessment Notice delivery, property reviews, and the Ontario Auditor General's Annual Report.

Supplementary and Omitted Assessment

In 2011, we added approximately \$28.4 billion in supplementary and omitted assessment to the roll, representing our highest amount ever added to the municipal roll.

We continue to work with Ontario municipalities to improve our ability to add timely and accurate supplementary and omitted assessment. A particular focus is the standardized electronic exchange of occupancy permit information, which automatically informs MPAC when a building permit has been completed and is ready for inspection. We have established a working group to increase the number of municipalities submitting (occupancy and building permit) information to us in a standardized electronic format. We also continue to work with third parties including building permit vendors and our new strategic alliance with the Electrical Safety Authority, to obtain information that will allow us to better determine when a building permit is complete so that we can arrange an inspection.

In early October, MPAC attended the Ontario Building Officials Association conference to discuss this initiative with delegates.

With this information and partnering with municipalities we can add new assessment to the roll in a more timely fashion. We can also improve productivity by reducing the number of times our inspector visits a property and reduce the potential for errors by eliminating the need to manually track and input information.

Property Assessment Notice Delivery

Nearly one (1) million Property Assessment Notices were mailed this Fall to properties that have experienced a change in value, classification, ownership or school support. Delivery of the assessment roll to municipalities and other year-end products to ministries and agencies will take place on or before December 13, 2011.

Property Reviews

MPAC has introduced new technology to help improve productivity and continue to move closer to our goal of a property review cycle in which every property in Ontario is reviewed at least once every 12 years.

A mobile data collection system for the assessment of new residential construction has been deployed in our high growth offices to allow property inspectors to conduct a full property inspection on site. With the mobile device, our inspectors can update property inspection and building permit information electronically, without the need to complete paper forms and travel back to the office to re-enter the information manually, providing a real-time stream of data to MPAC's property database.

We have also introduced the use of digital imagery to identify changes to properties and schedule inspections where required. Similar to Google Earth, the imagery includes aerials and, in some areas, street views of properties. This method of property review has been approved by the International Association of Assessing Officers.

Ontario Auditor General's Annual Report

We have taken action on all nine (9) of the recommendations in the provincial Auditor General's Report, which was released last spring. Of particular note, we have reinforced programs that automatically trigger a sales investigation when the sale price of a property is significantly above or below its assessed value. Over 117,000 residential sales reviews were conducted in 2011 which is almost double of that conducted in 2010.

As you may be aware, the Public Accounts Committee (PAC) released its Report in response to MPAC's appearance before the PAC on March 9, 2011. In its Committee Report, the PAC made five (5) recommendations that we had been asked to report on within 120 days. The Committee recommendations each relate specifically to the Auditor General's Annual Report.

I can confirm that we reported back to the Committee earlier this fall on the issues of; investigating sales on a more timely basis, finding better ways to get information from municipalities on completed building permits, exploring initiatives and future actions to help us achieve the 12 year cycle, updating the Committee that the IPS system was brought in on time and under budget, and that MPAC has aligned its procurement and travel expense policies with the directives issues by the government.

Improved Service

As our partners in the property taxation system, we are committed to improving service to Ontario municipalities.

We have introduced new follow up procedures to enhance the ability of your Municipal Relations Representative (MRR), your primary point of contact with MPAC, to address concerns in your municipality. This builds on the 2010 realignment of our core business into two streams – Residential and Farm Properties and Business Properties.

With the realignment, our valuation and customer service employees are able to work more closely together. A single staff member who has an understanding of both the local community and the properties is now responsible for addressing a property taxpayer's assessment concerns from start to finish.

Our MRRs are available to discuss any issue or make a presentation to council or committee regarding the assessment products and services MPAC offers and our plans for moving forward.

Municipal Communications Strategy

MPAC recently introduced its 2011/2012 municipal communications strategy entitled *Strengthening Partnerships – Broadening Communications*. The strategy provides an integrated, comprehensive approach to building on the relationship MPAC has already established with municipalities.

This strategy includes tactics that will help MPAC support municipalities by providing them with timely relevant information and ensuring their questions and issues are dealt with quickly and effectively.

In particular, this strategy includes an outreach and contact plan to explore new partnership opportunities. We will also work with municipalities through the appeal process to ensure that you have the information you require to better understand the valuation of significant properties under appeal in your community. Our plans are also to review the effectiveness of our communication material to ensure that we improve our communication with you next year and in the future.

2012 Assessment Update

You will also be interested to know that preparations are well underway for the 2012 province-wide Assessment Update, which will culminate in the mailing of Property Assessment Notices next fall. This is the second update since the Provincial Government changed legislation to introduce the four-year assessment cycle.

Since 2005, we made a concerted effort to improve service and increase public understanding of Current Value Assessment and our respective roles in the property taxation system.

Up to October 31, 2011, we held more than 1,475 outreach activities with property taxpayer associations, municipalities and other stakeholder groups and improved the Property Assessment Notice.

We will continue to keep you updated on the work we are doing in support of the 2012 Assessment Update.

New Four-Year Strategic Plan

Work began this fall on the development of a new four-year strategic plan that will go into effect following the 2012 Assessment Update and guide MPAC through to the 2016 Assessment Update. We are asking MPAC employees for their input and will be talking to municipalities, our partners in the property taxation system, to help form the development of the plan. We will keep you informed of our progress as the process unfolds.

MPAC President and Chief Administrative Officer Carl Isenburg to Retire

Earlier this year, Carl Isenburg announced his decision to retire at the end of 2011 after a 38-year career in assessment. Since Carl was appointed President and Chief Administrative Officer of MPAC in 2004, he has led MPAC through several key strategic endeavors including the implementation of the recommendations made by the Government of Ontario and the Ombudsman of Ontario, and most recently, in the Corporation's implementation of the recommendations made by the Auditor General of Ontario. The implementation of these recommendations has resulted in a number of improvements to MPAC's assessment practices.

On behalf of the Board, I would like to extend my heartfelt thanks to Carl for the incredible job he has done and to wish him all the best in his retirement.

Transition to MPAC's New President and Chief Administrative Officer

As you know, our Board of Directors announced that Antoni Wisniowski had been appointed President and Chief Administrative Officer of MPAC.

Antoni will assume his new duties on January 1, 2012. In the meantime, he has been working closely with Carl Isenburg and members of MPAC's executive team to ensure a smooth transition for the organization.

I am looking forward to working with Antoni as we continue to deliver on our commitment to property assessment excellence and outstanding service to our municipal partners, government stakeholders, and customers, the property taxpayers of Ontario.

As an elected municipal colleague and as the Chair of the MPAC Board of Directors, you have our commitment that we will continue to pursue excellence in meeting the needs of our shared customer.

If you have any questions or need additional information, please contact your local Municipal Relations Representative or Arthur Anderson, Director of Municipal Relations at 905 837-6993 or 1 877 635-6722 extension 6993. If you would like to speak to me directly, I can be reached at 519 271-0250, extension 234.

Yours truly,



Dan Mathieson
Chair, MPAC Board of Directors

Copy MPAC Board of Directors
Carl Isenburg, President and Chief Administrative Officer, MPAC
Executive Management Group
Arthur Anderson
Account Managers, Municipal Relations, MPAC
Municipal Relations Representatives, MPAC