



Performance Report 2023

Puente de Luz Pedestrian Bridge, Toronto, Ontario



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



Huntsville, Ontario



Huntsville, Ontario

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Introduction



The Municipal Property Assessment Corporation (MPAC) is an independent, not-for-profit corporation funded by Ontario municipalities, with a duty to accurately assess and classify all properties in Ontario. MPAC's role, responsibilities and authority are included in the *Municipal Property Assessment Corporation Act*, the *Assessment Act* and regulations set by the Government of Ontario. We are accountable to the Province, municipalities and the property taxpayers of Ontario through a 13-member Board of Directors.

This report provides the public, our partners, and our stakeholders with insight into MPAC’s strategic and operational performance. It is one-way MPAC works to ensure we are accountable for generating fair, accurate, transparent property assessments in an efficient manner.

For most measurements, MPAC has set performance targets by analyzing past performance, or by adopting existing targets from other reporting mechanisms, such as the [Service Level Agreement](#) (SLA) established between MPAC and Ontario municipalities. Targets are flagged as “SLA” where this is the case. In 2023, we have adopted the best practice of averaging past results from 2020-2022 to arrive at each measure’s new baseline for the foreseeable future.

The Performance Report contains a total of **18** measures, organized into three broad goals. Each goal contains objectives and associated performance indicators to evaluate MPAC’s ability to achieve each goal.

In 2023, MPAC met **14** of the **16** performance measure targets. Details about each measure and how they fulfill MPAC’s operational goals are included in this report. The following chart provides a summary of results of the operational metrics outlined in the report:

Performance Goal	Number of Measures	Number of Measures That Include a Target	Number of Measures That Met or Partially Met Their Targets
Assessment excellence	9	7	6/7
Customer service and stakeholder engagement	6	6	6/6
Operational efficiency	3	3	2/3
Total	18	16	14/16

Goal: Assessment Excellence

Property assessments are the foundation of Ontario’s property tax system, which generates approximately \$24 billion in municipal property taxes and \$7 billion in education taxes each year¹. We continuously monitor property sales transactions, rental information, and new construction to update our assessment data. This work ensures that the assessed values of properties across Ontario meet high standards set out by the [International Association of Assessing Officers](#) (IAAO), and meet our commitment to ensure a fair, equitable and transparent property taxation system for Ontario municipalities and the taxpayers they serve. We are committed to delivering operational excellence and assessment excellence in the work that we do.

MPAC works to provide Ontario’s municipalities with a stable assessment base. This means municipalities can expect a limited impact on their property tax base due to appeals, and property owners can expect an accurate assessment so that their share of property taxes is calculated fairly.

Assessment growth capture, assessment accuracy, equity and stability are important metrics for gauging our delivery of assessment excellence.

Objective: Assessment Growth Capture

MPAC updates our database daily to ensure we maintain up-to-date information for every property in Ontario—totalling more than 5.6 million properties as of 2023. Our work includes gathering information on new properties and changes to existing properties to capture what is known as new assessment. When MPAC processes new assessment, we issue a [Property Assessment Change Notice](#) to the property owner. This new assessment is captured on the assessment roll and

¹ <https://efis.fma.csc.gov.on.ca/fir/index.php/en/multi-year-reports/provincial-summary/>

can result in assessment growth for a municipality and the province as a whole.

The taxes generated from new assessment are a key source of new revenue for municipalities, which they can use to fund local priorities.

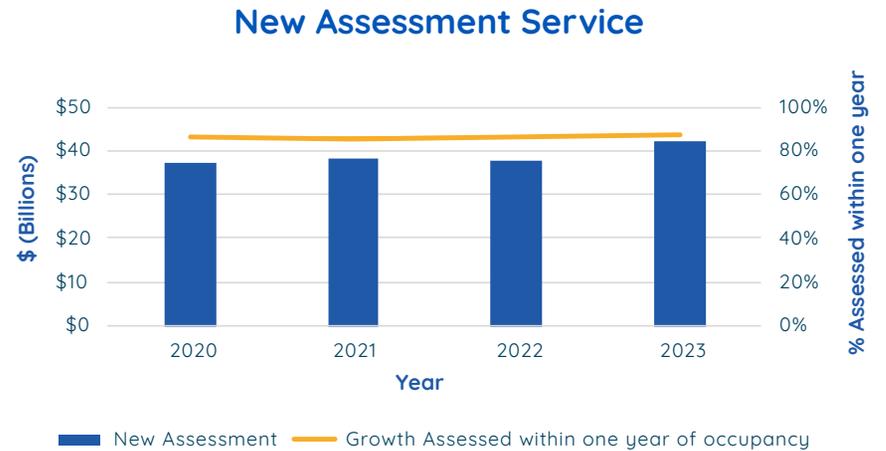
Indicator: New Assessment Service

Thanks in large part to collaboration with our municipal partners, in 2023, we were able to add more than **\$42 billion** in new assessment to municipal assessment rolls across Ontario. This marks a record-breaking year for MPAC. We are proud to report that we processed **87.22%** of new assessment within one year of occupancy, exceeding our target of **85%**.

Collaborating with municipalities to digitize their building permit process provides MPAC with access to electronic building plans, allowing for more efficient data collection. To date, nearly **340** municipalities have submitted digital building plans electronically, and over **31%** of all plans are being received electronically. This means that we can capture new assessment 150 days earlier, which means new revenues for municipalities sooner.

Although we met our target, not all municipalities have the same experience with assessment growth. Every effort is made to capture new assessment, there are many factors that may impact MPAC's ability to achieve this target, such as changes in market conditions, construction delays, delay in delivering of building permit notifications from municipalities and limited

access to seasonal properties. When this is the case, we are having regular conversations with impacted municipalities.



Indicator: Parcel Maintenance Timelines

MPAC processes parcel information including severances, consolidations, new registered plans of subdivision, reference plans and condominium plans which contributes to new assessment by way of [Severance and Consolidation Information Forms](#) (SCIFs) and Condominium Plan Information Forms (CPIFs). The efficient processing of these parcel changes supports both the timely delivery of new assessment growth and parcel maintenance details to municipalities to support changes to their tax rolls.

Please note that the time period for this indicator does not commence when MPAC receives the information, but the date on which it is registered with the province. Overall, all targets have been met. The one subset of properties that

MPAC periodically processes outside of these time frames are complex severances. Complex severances may include, but not limited to, properties containing multiple classifications of land

and/or improvements, or severances that require further policy interpretation, and/or are linked to pending work objects that precede the severance.

Measure	Target	Baselines (2020-2022)	2022	2023
Growth assessed within one year of occupancy	>=85% (SLA)	85.89% Total Transactions: \$37,700,134,562 Within One Year: \$32,379,875,573	86.06% Total Transactions: \$37,756,994,206 Within One Year: \$32,492,375,015	87.22% Total Transactions: \$42,002,510,227 Within One Year: \$36,633,713,169
Severance and Consolidation Information Forms (SCIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	150 Days 96.65% One Year 98.3%	150 Days 97.49% 9,976 of 10,233 One Year 98.93% 10,123 of 10,233	150 Days 98.38% 8,993 of 9,141 One Year 99.60% 9,104 of 9,141
Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	150 Days 85.68% One Year 98.65%	150 Days 93.13% 217 of 233 One Year 99.57% 232 of 233	150 Days 97.68% 253 of 259 One Year 100% 259 of 259





Objective: Assessment Accuracy and Equity

Accurate and equitable assessments provide municipalities and the Government of Ontario with a reliable foundation for taxation.

The Office of the Quality Service Commissioner, an independent office reporting to MPAC's board of directors, measures the quality of MPAC's assessed values against industry standards set by the IAAO. The IAAO is a non-profit, educational and research association that promotes global excellence in property appraisal, assessment administration and property tax policy. These industry standards are measured when MPAC updates property values provincewide.

The Assessment Update originally scheduled for the 2021 taxation year was postponed by the Ontario government during the COVID-19 pandemic. Property assessments continue to be based on a market value of January 1, 2016. MPAC will report on the quality measures once a new valuation date is in place.

In between assessment updates, MPAC measures the accuracy and equity of our assessments through other metrics, detailed below.

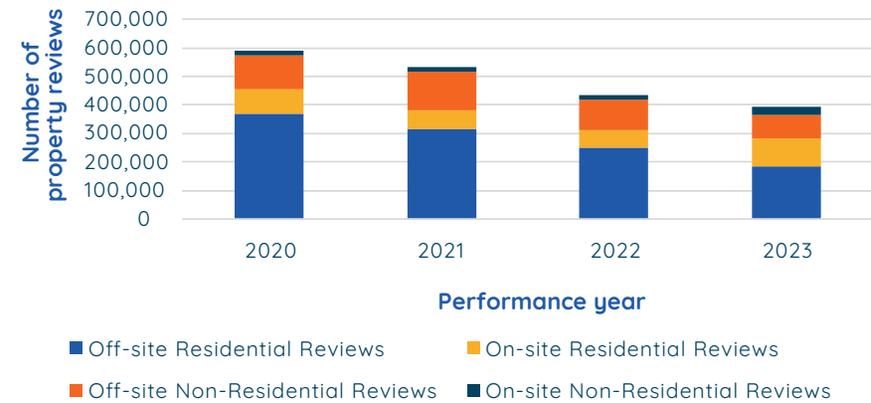
Indicator: Property Reviews Performed

Properties are constantly changing, and it is our job to keep the data we have on file up-to-date and accurate. When changes to a property occur, we conduct a review to ensure our assessments accurately reflect the current state and condition of the property. MPAC may conduct a property review due to a recent sale, a new building permit, a data integrity review, a request for reconsideration, or an appeal. To capture all the changes to a property that may occur, MPAC prioritizes its reviews where property data may have changed. Typically, our goal is to complete **550,000** property reviews annually and to utilize technology and various data sources to complete approximately **75%** of all property reviews.

In this pursuit, prior to conducting reviews, MPAC completes a triage to identify the optimal method to identify and capture any data related to assessment changes ensuring compliance with industry standards. This may result in either relying on third party sources of information, the collection of information by way of an onsite inspection or possibly a combination of the two approaches.

Property reviews are also part of our work to capture assessment growth. In some cases, property reviews may result in a decrease of a property's assessed value, such as when a home is demolished or damaged. MPAC distinguishes between residential and non-residential reviews; and reviews conducted on-site, and those completed off-site using building plans, financials, digital imagery, and information gathered directly from the property owner.

Property Reviews



In 2023, MPAC conducted a total of **393,235** property reviews; comprised of **111,532** non-residential properties and **281,703** residential properties.

The number of reviews were limited due to a decrease in off-site reviews for both property types. This decrease is consistent with business decisions to place more emphasis on property reviews that are tied to other work objects such as large-valued complex building permits and recent sales and/or appeals.

MPAC completed **76%** of non-residential property reviews off-site. Of these, **35%** resulted in a change to the assessed value to the property. The remaining **24%** of non-residential property reviews included on-site inspections, and the percentage of properties that experienced a change in assessed value was **44%**.



Caledon, Ontario

MPAC completed **66%** of residential property reviews off-site. Of these, **50%** resulted in a change to the assessed value to the property. The remaining **34%** of residential property reviews included on-site inspections, and the percentage of properties that experience a change in assessed value was **70%**.

Measure	Target	Baselines (2020-2022)	2022	2023
Number of property reviews performed	Total reviews >=550,000	Total reviews = 518,640	Total reviews = 434,899	Total reviews = 393,235
	Off-site ~75%, 412,500	Off-site = 83.39%; 360,608	Residential: 309,559 Non-Residential: 125,310	Residential: 281,703 Non-Residential: 111,532
			Off-site = 82.92%; 360,608 On-site = 17.08%; 74,261	Off-site = 69%; 270,212 On-site = 31%; 123,023

Objective: Assessment Stability

MPAC's property assessments are delivered to municipalities in annual assessment rolls covering every property in their jurisdiction. MPAC works to maintain assessment rolls that are complete, traceable, predictable, and stable. MPAC staff and representatives advocate for accurate and equitable assessments using their professional skills and knowledge. The Assessment Stability performance measures highlight the high degree of accuracy, equity, and fairness of MPAC assessments, and the stability they provide to municipal finances.

Requests for Reconsideration (RfR) and Appeals

If a property owner disagrees with the assessed value and/or classification of their property, they may submit a Request for Reconsideration (RfR) to MPAC. When MPAC receives an RfR, we review the property's assessment in detail, free of charge, to determine its accuracy as long as it has met requirements set out in section 39.1 of the *Assessment Act*. The RfR process enables MPAC to resolve property owner concerns without the need for an appeal.

If a property includes land classified in the residential, farm or managed forest property tax class, the property owner must attempt to resolve the matter through the RfR process. If the property owner disagrees with the results of their RfR, they may appeal MPAC's assessment to the Assessment Review Board (ARB). Property owners of other properties may submit an RfR to MPAC or file an appeal directly to the ARB.

The ARB is an independent tribunal of the Ontario Ministry of the Attorney General. The ARB's decisions are final and binding; they can only be appealed to the Divisional Court on questions of law. The ARB plays an important role in the fairness and transparency of the Ontario property taxation system.

If an RfR or appeal results in a reduction in a property's assessed value, then the municipality where the property is located must adjust the taxes they have levied. The length of time to complete an RfR or an appeal can vary, so the municipality may have to adjust taxes retroactively for multiple years. This presents a financial risk for municipalities and their taxpayers. As such, MPAC measures how many property owners accept their assessment without an RfR or appeal, and how many property values change following the RfR process. These are key indicators of assessment excellence and stability.

Indicator: Request for Reconsideration Related Assessment Change

The RfR and appeal processes provide an opportunity for MPAC and property owners to collaboratively exchange information. New and corrected information about the property may result in a revision to the assessment of a property. MPAC welcomes the opportunity to work with property owners to revise our property data to reflect new information. MPAC does not set a target for RfR and Appeal related assessment change performance measures since it may influence the quality of review by MPAC staff.

During 2023, we completed a total of **10,884** RfRs. Of these, **5,338** RfRs led to a change to the current value assessment of the property. This represents a change to only **0.1%** of all properties in Ontario. It is worth noting that as the assessment cycle moves further from the base year, MPAC tends to receive fewer RfRs.

Indicator: Assessment Accepted without Appeals

High acceptance of assessments by property owners in Ontario indicate the stability, quality, accuracy, equity, and uniformity of MPAC’s property assessments. Approximately **43,070** properties were appealed between 2017-2023, based on MPAC’s January 1, 2016 current value assessment. This means that of Ontario’s **5,612,845** properties, **99.23%** of assessments were accepted without appeal for the 2017-2023 taxation years.

Measure	Target	Baselines (2020-2022)	2022	2023
Percentage of all properties experiencing a valuation change via the RfR process	No target	0.16%	0.09% 5,070 of 5,547,280	0.1% 5,338 of 5,612,845
Percentage of all property assessments accepted without appeal	>=99%	99.32%	99.26% 5,506,383 of 5,547,280	99.23% 5,569,775 of 5,612,845



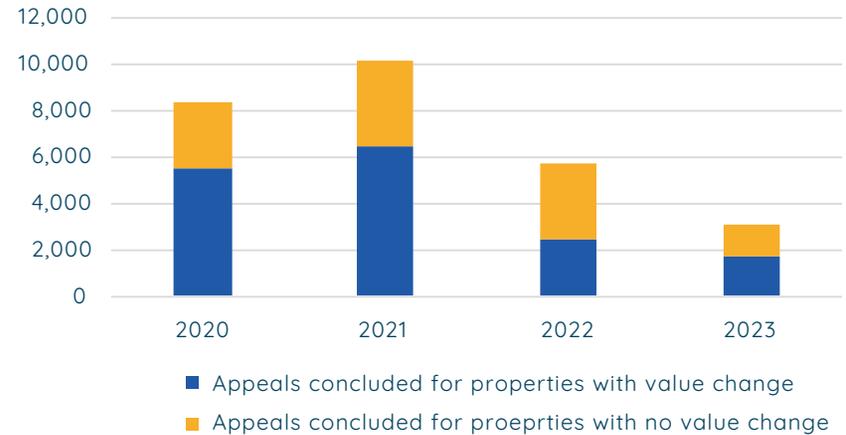
Renfrew, Ontario

Indicator: Appeals Related Assessment Change

MPAC contributed to the resolution of appeals on **3,095** properties in 2023. This includes appeals initiated in the current tax year, and previous years. Of these appeals, **56.47%** resulted in no change in assessed value. This includes appeals where the ARB confirmed the assessed value, as well as those that were dismissed or withdrawn.

Withdrawals often happen because MPAC works with property owners to correct issues with their assessment or clarify the basis for their assessment. Because of these efforts, the property owner may choose not to proceed further with their appeal. In 2023, there are fewer appeals remaining. Those remaining are complex. Numerous outstanding appeals have been put on hold by the Assessment Review Board pending determinations of Divisional Court matters.

Appeals Related Assessment Change



Measure	Target	Baselines (2020-2022)	2022	2023
Appeals concluded for properties during the year with no value change	No target	57.26%	42.04% 2,429 of 5,778	56.47% 1,748 of 3,095

Indicator: Request for Reconsideration and Appeal Changes

When RfRs and appeals result in changes to a property's value, this is reflected in the assessment roll, thus impacting municipal finances for the taxation year. In 2023, **395** of the **414**, or **95.41%** of lower-tier and single-tier municipalities had

minor appeal and RfR losses representing less than **0.5%** of their assessment base.

Indicator: Municipal Stability

To calculate the second measure, we included RfR and appeal losses that subtracted from the assessment base, and the new

assessment we captured that added to the assessment base. Factoring in new assessment, **403 of 414** municipalities maintained or increased their assessment base in 2023. Exceeding the targets for these two measures significantly highlight the stability, quality, accuracy, equity, uniformity and work put into MPAC's property assessments.

Measure	Target	Baselines (2020-2022)	2022	2023
Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	91.86%	93.24% 386 of 414	95.41% 395 of 414
Percentage of lower tier/ single tier municipalities with assessment base remaining the same or increasing	>=90%	96.63%	98.55% 408 of 414	97.34% 403 of 414



Goal: Customer Service and Stakeholder Engagement

As part of the [2021-2025 Strategic Plan](#), MPAC is working to elevate the property owner and stakeholder experience. We are dedicated to strengthening our municipal, industry, and provincial relationships by expanding value-added products and services to meet their diverse and evolving needs. At the same time, MPAC's core work to deliver property assessments remains critical to Ontario's municipalities.

Our work to better engage and serve municipal partners includes an ongoing series of webinars, new systems that provide improved, real-time access to assessment data, and the shift to digital e-permits and ongoing communication with Ontarians about changes in the province's property landscape.



Objective: Customer Satisfaction

Indicator: Customer Contact Centre Satisfaction and Responsiveness

In 2023, MPAC's Customer Contact Centre (CCC) received **170,619** calls, e-mails, or chat messages from our customers. As a key performance indicator of timeliness, the CCC responded

to **90%** of phone inquiries in 5 minutes or less, and **91%** of e-mail inquiries within 2 business days. As a measure of the customer's overall experience, **11,121** customers completed a post contact survey resulting in **94%** indicating they were either satisfied or very satisfied with MPAC's service.

Measure	Target	Baselines (2020-2022)	2022	2023
Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	93%	94%	94%
Percentage of calls responded to by staff within 5 minutes	>=90%	89%	90%	90%
Percentage of emails responded to by staff within 2 business days	>=90%	83%	80%	91%

Indicator: Municipal Services Levels Met

To measure the delivery of services to Ontario's municipalities, and to ensure mutual accountability, MPAC and its municipal partners jointly developed a [Service Level Agreement](#) (SLA). The SLA spells out fair, meaningful, performance standards for the assessment services that municipalities and taxpayers rely on most. In addition, the agreement fosters continuous improvement in service delivery by nurturing collaboration between MPAC and municipalities.

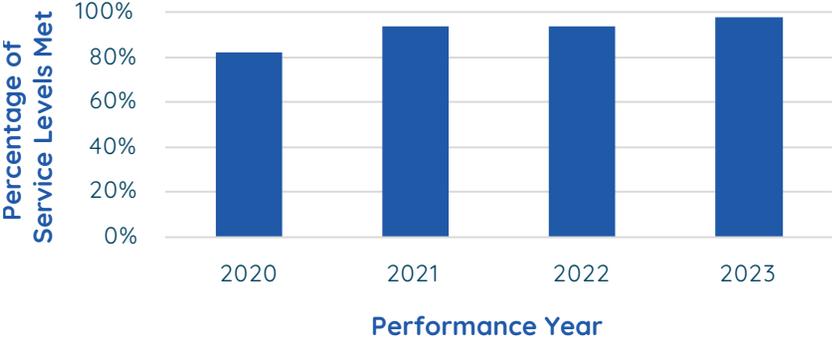
The SLA measures 12 different service levels, including:

- Processing of building permits,
- Delivery of Post-Roll Reports and New Assessment Forecasts,
- Response to and Resolution of Municipal enquiries, and
- Delivery of Year-End Tax File.

During 2023, we were able to meet **97.72%** of all Municipal Service Levels. Our partnerships with municipalities and

stakeholders are stronger than ever, and when we are not able to meet a service level, there is a fact-based conversation with the municipality to discuss the cause of the missed service level and how it can be remedied in the future.

Municipal Service Levels Met



Indicator: Municipal Inquiry Responsiveness

Under the SLA, our staff must acknowledge and respond to municipal inquiries within 30 calendar days. This service level demonstrates MPAC’s accountability and overall customer service commitment to our municipal partners which we achieved in 2023 by responding to **99.8%** of all inquiries within 30 days with an average response rate of **6** days. By responding in a timely fashion, MPAC ensures municipalities have the information they need to answer any property-specific questions their constituents may have.

Measure	Target	Baselines (2020-2022)	2022	2023
Percentage of municipal service levels met	>=90% (SLA)	90%	94%	97.72%
Percentage of municipal inquiries responded to by staff within 30 calendar days	>=100% (SLA)	99.64%	99.72% 13,485 of 13,523	99.8% 17,544 of 17,579



Objective: Stakeholder Engagement

Our liaison groups bring municipalities, municipal sector associations, industry representatives and our experts together, setting the foundation for greater engagement and partnership. Through ongoing engagement, we are committed to building trust and strengthening relationships as part of our commitment to assessment excellence.

Indicator: Stakeholder Engagement Frequency

As part of our municipal and stakeholder engagement strategy, in 2023 we had a total of **7,802** engagement sessions with our

municipal partners, which included meetings, webinars, conferences, and training opportunities. MPAC provides municipal partners with assessment-related information through a variety of channels, including Municipal Connect, virtual conferences, MPAC webinars and mpac.ca. The frequency of engagements in 2023 exceeded past results due to resources committed to engaging and supporting newly elected municipal councillors after the 2022 municipal elections. MPAC works with municipalities, Members of Provincial Parliament and local industry stakeholders on the following topics, and has maintained a strong presence at the following conferences:

Topics	Conferences/Events
<ul style="list-style-type: none"> • Who we are/what we do • Property tax vs. assessment • Municipal Connect and enhancements to the municipal experience • Status of next assessment update • New Assessment • E-permitting • Annotated Assessment Act Resource • Small Business Property Subclass • MPAC 101 • Modernization of MPAC Products and Services • Appeals Update • Pits & Quarries Update • Overview of About My Property • Farm Tax Incentive Program 	<ul style="list-style-type: none"> • Rural Ontario Municipal Association (ROMA) • Economic Developers Council of Ontario (EDCO) • Ontario Business Improvement Area Association (OBIAA) • Northwestern Ontario Municipal Association (NOMA) • Ontario Small Urban Municipalities (OSUM) • Ontario Municipal Administrator Association (OMAA) • Federation of Northern Ontario Municipalities (FONOM) • Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) • Association of Municipalities of Ontario (AMO) • Ontario Municipal Tax and Revenue Association (OMTRA) • Association française des municipalités de l'Ontario (AFMO) • Municipal Finance Officers Association (MFOA) • Ontario East Municipal Conference (OEMC) • International Association of Assessing Officers (IAAO) and Institute of Municipal Assessors (IMA) • Ontario Professional Planners Institute (OPPI) • Ontario Building Officials Association (OBOA)



Toronto, Ontario

Measure	Target	Baselines (2020-2022)	2022	2023
Number of municipal engagement sessions “engagements” includes quarterly meetings, days with MPAC, conference work, monthly webinars, training sessions and MPAC 101 for new staff, Council Session, etc.	4,440 engagement sessions with all municipalities throughout the year.	4,785	4,756 engagements completed	7,802 engagements completed

Goal: Operational Efficiency

As our province has grown and some of our workload has increased, we have worked to offset the cost of our services through innovation and finding new ways of doing business. Historically, we have tried to keep budget increases – and by extension municipal levy increases – at or below inflation. We are committed to delivering our services efficiently by controlling expenses while unlocking opportunities to provide value and generate additional revenue.

MPAC calculates the levy for each municipality based on the proportion of the province's properties, and the proportion of the province's total assessed value in their jurisdiction. MPAC's funding requirements include the cost of operations, capital spending and reserve requirements. However, the cost to municipalities is offset by revenues from commercial activities, such as licensing data, selling services and technologies and investment income. The net amount is the total [municipal levy](#).

Objective: Financial Efficiency

As a public sector organization, we are also accountable to the Ontario property taxpayer. As such, we are committed to managing our budget and resources responsibly by

strategically investing dollars and focusing our attention where it matters the most.

Indicator: Budget Variance

At the beginning of 2023, we forecast our annual expenditures and committed to managing our operating budget variance of no more than a **3%**. This metric is an indicator of budgeting and forecasting accuracy, holding MPAC accountable to efficient use of funds in that requested funds are wholly and appropriately utilized. In 2023, MPAC is proud to report that we had an operating budget variance within **1.7%**.

MPAC has been controlling expenses through the strategic management of financial and business operations, including efforts to modernize existing services and increase commercial revenues.

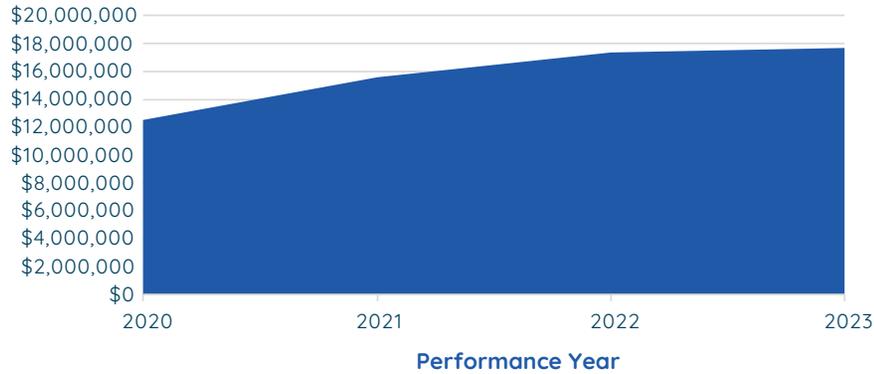
Although we faced increases in collectively bargained labour costs, and rising inflation, we avoided a budget increase for the third straight year in 2023 and thus were able to freeze the total municipal levy in 2023. For more information on our Statement of Operations, please find our Financial Highlights for 2023 in the 2023 Annual Report.

Indicator: Annual Levy Offset

MPAC data is used extensively in commercial markets, including real estate, financial services, insurance, and utility. The revenue generated from our Business Development activities offsets municipal funding and has a direct benefit to the people of Ontario, saving municipalities over **\$132 million** since 2002. At the beginning of 2023, we set out to achieve at least **\$16.6 million** in surplus generated from value-added products. We exceeded this target, with revenue from business development activities generating **\$17.7 million** in 2023.



Annual Levy Offset



Indicator: Cost Per Property

To demonstrate the efficiency of our services we calculate the Cost Per Property by adding up MPAC’s total core (i.e. excluding Business Development and Enumeration) operating and capital expenses and dividing by the total number of properties in Ontario. This is a common practice in other assessment jurisdictions. It does not consider weighting of different property types. Cost Per Property reflects MPAC’s commitment to keeping costs to the taxpayer as low as possible while delivering the services that our stakeholders rely on. In 2023, MPAC’s cost per property was **\$41.78**, slightly higher than the 2023 target of **\$41.31**. This represents a 1.12% increase from the prior year’s cost-per property and is significantly less than Ontario’s 2023 annual average inflation rate of **3.8%**².

Measure	Target	Baselines (2020-2022)	2022	2023
Year-end operating budget variance	<=3%	2.53%	1.6%	1.7%
Annual levy offset	>=\$16.6M in surplus generated from value-added products (Revised)	\$15.1M	\$17.3M	\$17.69M
Cost Per Property	<=\$41.31 (Revised)	\$40.97	\$41.31	\$41.78

² <https://www150.statcan.gc.ca/n1/daily-quotidien/240116/cg-b006-eng.htm>

Appendix A: Changes to Measures

The list below of Performance Measures were altered in some way from last year’s iteration of MPAC’s Performance Report.

Indicator	Measure	Target (New)	Target (Old)	Reason for Change
Property Review Performed	Number of property reviews performed	Target remained the same.		Included data to distinguish between residential & non-residential property reviews.
Stakeholder Engagement Frequency	Number of municipal engagement sessions “engagements” includes quarterly meetings, days with MPAC, conference work, monthly webinars, training sessions and MPAC 101 for new staff, Council Session, etc.	4,440 engagement sessions with all municipalities throughout the year	One quarterly engagement for all 444 municipalities (1,776)	Target increased based on past operational performance exceeding previous targets.
Annual levy offset	Annual levy offset	>=\$16.6M	>= \$14.4M	Target changes yearly based on departments internal target setting.
Cost per property	Cost per property	<=\$41.31	<=\$40.68	Target changes yearly. New target is based on last year’s results.

Appendix B: List of Measures and Performance

Measure	Target	Baselines (Avg: 2020-2022)	2022	2023
Assessment Excellence				
Assessment Growth Capture				
Growth assessed within one year of occupancy	>=85% (SLA)	85.89% Total Transactions: \$37,700,134,562 Within One Year: \$32,379,875,573	86.06% Total Transactions: \$37,756,994,206 Within One Year: \$32,492,375,015	87.22% Total Transactions: \$42,002,510,227 Within One Year: \$36,633,713,169
Severance and Consolidation Information Forms (SCIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	150 Days 96.65% One Year 98.3%	150 Days 97.49% 9,976 of 10,233 One Year 98.93% 10,123 of 10,233	150 Days 98.38% 8,993 of 9,141 One Year 99.60% 9,104 of 9,141
Condominium Plan Information Forms (CPIFs) delivered within 150 days of registration and within one year of registration	90% within 150 days 100% within one year (SLA)	150 Days 85.68% One Year 98.65%	150 Days 93.13% 217 of 233 One Year 99.57% 232 of 233	150 Days 97.68% 253 of 259 One Year 100% 259 of 259

Measure	Target	Baselines (Avg: 2020-2022)	2022	2023
Assessment Accuracy & Equity				
Number of property reviews performed	Total reviews >= 550,000 Off-site 75%, 412,500 reviews	Total reviews: 518,640 Off-site = 83.39%; 432,478	Total reviews: 434,869 Residential: 309,559 Non-Residential: 125,310 Off-site: 82.92%; 360,608 On-site:17.08%; 74,261	Total reviews: 393,235 Residential: 281,703 Non-Residential: 111,532 Off-site: 69%; 270,212 On-site: 31%; 123,023
Assessment Stability				
Percentage of all properties experiencing a valuation change via the RfR process	No Target	0.16%	0.09% 5,070 of 5,547,280	0.1% 5,338 of 5,612,845
Percentage of all property assessments accepted without appeal	>=99%	99.32%	99.26% 5,506,383 of 5,547,280	99.23% 5,569,775 of 5,612,845
Appeals concluded for properties during the year with no value change	No Target	57.26%	42.04% 2,429 of 5,778	56.47% 1,748 of 3,095
Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5%	>=85%	91.86%	93.24% 386 of 414	95.41% 395 of 414
Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing	>=90%	96.63%	98.55% 408 of 414	97.34% 403 of 414
Customer Service & Stakeholder Engagement				
Customer Service				
Overall customer satisfaction with MPAC's Customer Contact Centre	>=90%	93%	94%	94%

Measure	Target	Baselines (Avg: 2020-2022)	2022	2023
Percentage of calls responded to by staff within 5 minutes	>=90%	89%	90%	90%
Percentage of emails responded to by staff within 2 business days	>=90%	83%	80%	91%
Percentage of Municipal Service Levels Met	>=90% (SLA)	90%	94%	97.72
Percentage of municipal inquiries responded to by staff within 30 calendar days	>=100% (SLA)	99.64%	99.72% 13,485 of 13,523	99.8% 17,544 of 17,579
Stakeholder Engagement				
Number of municipal engagement sessions “engagements” includes quarterly meetings, days with MPAC, conference work, monthly webinars, training session and MPAC 101 for new staff, Council Session, etc.	4,440 engagement sessions with all municipalities throughout the year.	4,785	4,756 engagements completed	7,802 engagements completed
Operational Efficiency				
Financial Efficiency				
Year-end operating budget variance	<=3%	2.53%	1.6%	1.7%
Annual levy offset	>=\$16.6M in surplus generated from value-added products (Revised)	\$15.1	\$17.3M	\$17.69M
Cost per property	<=\$41.31 (Revised)	\$40.97	\$41.31	\$41.78

Connect with us



Customer Contact Centre

Toll Free: 1-866-296-6722

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Monday to Friday, 8 a.m. to 5 p.m.



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CORPORATION



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Accessible formats and communication supports are available upon request.

Compliance statement: In keeping with the reporting requirements under the Municipal Property Assessment Corporation Act, the Corporation has complied with any policies, procedures and standards established by the Minister under Section 10, and with the process established regarding the development and implementation of quality service standards by the Quality Service Commissioner.

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