**Johnson Township**

 **Assessment Changes**

My goal this evening is….

to add to your understanding of the **major assessment activities** of MPAC

and how they affect us directly in the administration of our local taxes.

MPAC’s major activity/responsibility is to determine

* A yearly current value assessment
* A property classification

MPAC supplies us with an annual Assessment Roll for all of our properties that lists

these values & classifications.

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| **JOHNSON TOWNSHIP 2016** |  |  |  |  |  |  |
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|  |  |  |  |  | **Property Category** | **Assessment** | **%** |
|  |  |  |  |  | Residential | **$69,595,300.00** | 88.28% |
|  |  |  |  |  | Commercial | **$1,342,300.00** | 1.70% |
|  |  |  |  |  | Commercial Vacant | **$6,700.00** | 1.00% |
|  |  |  |  |  | Industrial | **$201,770.00** | 0.26% |
|  |  |  |  |  | Industrial Vacant | **$16,330.00** | 0.02% |
|  |  |  |  |  | Pipeline | **$1,363,000.00** | 1.73% |
|  |  |  |  |  | Farmlands | **$5,744,700.00** | 7.29% |
|  |  |  |  |  | Mngd Forest | **$561,200.00** | 0.71% |
|  |  |  |  |  |  | **$78,831,300.00** | **100.00%** |
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|  |  |  |  |  | **Property Category** | **Assessment** | **%** |
|  |  |  |  |  | Residential | **$69,595,300.00** | 78.03% |
|  |  |  |  |  | Commercial | **$1,342,300.00** | 1.50% |
|  |  |  |  |  | Commercial Vacant | **$6,700.00** | 0.01% |
|  |  |  |  |  | Industrial | **$201,770.00** | 0.23% |
|  |  |  |  |  | Industrial Vacant | **$16,330.00** | 0.02% |
|  |  |  |  |  | Pipeline | **$1,363,000.00** | 1.53% |
|  |  |  |  |  | Farmlands | **$5,744,700.00** | 6.44% |
|  |  |  |  |  | Mngd Forest | **$561,200.00** | 0.63% |
|  |  |  |  |  | Exempt  | **$10,363,100.00** | 11.62% |
|  |  |  |  |  |  | **$89,194,400.00** | **100.00%** |
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| **JOHNSON TOWNSHIP 2016** |  |  |  |  |  |
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| **Property Category** | **Levy\*** | **%** |  |  |  |  |
| Residential | $1,396,534.09 | 93.33% |  |  |  |  |
| Commercial | $38,724.83 | 2.59% |  |  |  |  |
| Commercial Vacant | $135.31 | 0.01% |  |  |  |  |
| Industrial | $5,820.99 | 0.39% |  |  |  |  |
| Industrial Vacant | $347.15 | 0.02% |  |  |  |  |
| Pipeline | $23,100.35 | 1.54% |  |  |  |  |
| Farmlands | $28,819.01 | 1.93% |  |  |  |  |
| Mngd Forest | $2,815.33 | 0.19% |  |  |  |  |
|  | **$1,496,297.05** | **100.00%** |  |  |  |  |
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| \* based on 2015 rates |  |  |  |  |  |  |
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However the key point I would like to stress is that the overall assessment process is very dynamic. It is not limited to the bi annual tax billing, it is continuous throughout the year.

**Omitted or supplementary property assessments**

Between annual assessment rolls, changes to properties continue taking place; new homes are constructed, owners renovate, additions are built, the use of the property changes, etc. Provincial legislation allows municipalities to collect property taxes on these changes and improvements through the omitted or supplementary assessment process as soon as they begin to be used.

MPAC assists with this process by visiting properties with changes to determine the current value assessment of the improvements.

Once the current value assessments of the improvements have been determined, MPAC notifies municipalities throughout the year by issuing omitted/supplementary assessment listings. Municipalities use these listings to update the taxes owing on the improvements and/or changes. MPAC also advises property owners of the change in their current value assessment or classification by mailing Property Assessment Change Notices for omitted and supplementary assessments.

* **Omitted Assessments** are issued when the current value assessment for an improvement (e.g., a new home or addition) was not previously recorded on the annual assessment roll. When an omitted assessment is added to the roll, the municipality can collect property taxes for the current year and, if applicable, for any part or all of the previous two years.
* **Supplementary Assessments** are issued when there has been a change to a property during the current taxation year due to a change in property classification, an addition, renovation or new construction. When a supplementary assessment is added to the roll, the municipality can collect additional property taxes from the date the use commences to the end of the current taxation year.

##  **Other Notices from MPAC**

* [Amended Property Assessment Notice](https://www.mpac.ca/PropertyOwners/2012AssessmentUpdate/otherNotices#apan) ANA
* Minutes of Settlement **MoS**  resulting from Request for reconsiderations **RfR**
* [Property Assessment Change Notice](https://www.mpac.ca/PropertyOwners/2012AssessmentUpdate/PropertyAssessmentChangeNotice)
* [Post Roll Amended Notice](https://www.mpac.ca/PropertyOwners/2012AssessmentUpdate/otherNotices#pran) **PRAN**
* [Amended Property Assessment Change Notice](https://www.mpac.ca/PropertyOwners/2012AssessmentUpdate/otherNotices#apacn)
* Special Amended Notices **SAN**
* [Advisory Notice of Adjustment](https://www.mpac.ca/PropertyOwners/2012AssessmentUpdate/otherNotices#ana)
* TAX INCENTIVE PROGRAMS **TIA**  Farm , Conservation Lands & Managed Forest.

**Impact from 2015 Activity from MPAC**

**Again however the key point** I would like to stress is that the overall assessment process is very dynamic. It is not limited to the bi annual tax billing, it is continuous throughout the year

* work load,
* changing usti system,
* recording changes not just for one record but MPAC can go back 3 years requiring a separate Bill for every property for ever tax year affected
* Printing /mailing and then answering questions and addressing rate payer complaints and misunderstanding that we, the twp have no direct control over the assessment process.

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|  | **2013** | **2014** | **2015** |
|  | **Assessment** |  **Mun Levy** | **Assessment** | **Mun Levy** | **Assessment** | **Mun Levy** |
| **Total** | **$68,053,410.00** | **$1,371,729.48** | **$72,830,371.00** | **$1,465,210.00** | **$75,710,145.00** | **$1,444,034.34** |
| **Additions** |   |   |  |  |   |   |
| **Code** |   |   |  |  |   |   |
| **Sub Total** | **$2,558,885.00** | **$32,933.80** | **$1,571,486.00** | **$19,596.91** | **$953,320.00** | **$10,564.15** |
| **% of Total** | **3.76%** | **2.40%** | **2.16%** | **1.34%** | **1.26%** | **0.73%** |
| **Reductions** |  |  |  |  |  |  |
| **Sub Total** | **-$1,629,716.00** | **$31,046.06** | **-$1,758,468.00** | **-$35,925.88** | **-$820,753.00** | **-$16,287.08** |
| **% of Total** | **2.39%** | **2.26%** | **2.41%** | **2.45%** | **-1.08%** | **-1.13%** |
|  |   |   |  |  |   |   |
| **Net Change** | **$929,169.00** | **$1,887.74** | **-$186,982.00** | **-$16,328.97** | **$132,567.00** | **-$5,722.93** |
| **% of Total** | **0.01%** | **0.13%** | **-0.2500%** | **-1.11%** | **0.18%** | **-0.40%** |
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|  |  |  | Amlgmtd  | -6976.03 | Res to EN | -6958.44 |
|  |  |  | Amlgmtd  | -12769.74 |  | 43.00% |
|  |  |  |  | -19745.77 |  |  |
|  |  |  |  | 54.96% |  |  |
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