



Performance Report 2024



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



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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 spelled out 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 offers the public, our partners, and our stakeholders with insight into MPAC's strategic and operational performance. It serves as one of the ways MPAC demonstrates its commitment to accountability in providing 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 derived from the SLA are marked as “SLA” where this is the case. In 2024, the performance baselines for each measure were updated to reflect the average of the

past three years (2021-2023) to align with best practices for corporate performance measurement and reporting. The Performance Report outlines 18 measures organized into three main goals. Each goal includes objectives and associated performance indicators to evaluate MPAC’s effectiveness in achieving the goals. Below is a chart summarizing the results of the operational metrics presented 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 |

In 2024, MPAC achieved 14 of the 16 performance measure targets. This report includes details about each measure and how they support MPAC’s operational goals.

Goal: Assessment Excellence

Property assessments are the foundation of Ontario's property tax system, which generates approximately \$25 billion in municipal property taxes and \$7 billion in education taxes each year. 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 their taxpayers. 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 **5.7 million** properties as of 2024. 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 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

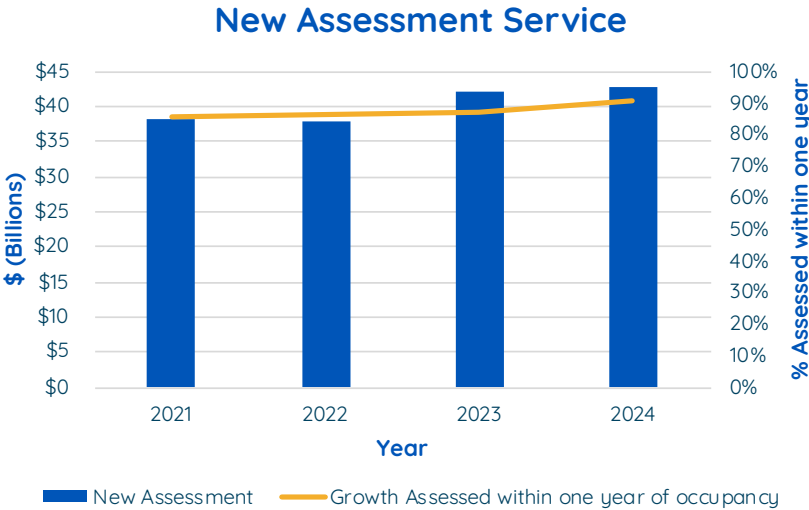
Thanks in large part to collaboration with our municipal partners, in 2024, we were able to add more than **\$42.7 billion** in new assessment to municipal assessment rolls across Ontario. This marks a record-breaking year for MPAC. We are proud to report that we processed **90.27%** of new assessment within one year of occupancy, exceeding our target of **85%**. The residential and condominium property type account for approximately **73%** of the new assessment in 2024. Over **92%** of the new assessment processed for these two property types were captured within one year of occupancy.

Collaborating with municipalities to digitize their building permit process provides MPAC with access to electronic building plans, allowing for more efficient data collection. Furthermore, MPAC’s modernization efforts in data collection processes and the ingestion of electronic building plans have created efficiencies in our ability to process building permit activity.

As municipalities continue to adapt to electronic permitting, we continue to see improvements in our timeliness to capture new assessment. To date, nearly **340** municipalities have submitted digital building plans electronically, and over **31%** of all plans are being received electronically.

Although we met our target, not all municipalities have the same experience with assessment growth. While 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 the delivery

of building permit notifications from municipalities and limited access to seasonal properties. When this is the case, we have been 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.

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 are not limited to, properties

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

| Measure | Target | Baselines (2021-2023) | 2023 | 2024 |
|--|--|---|---|---|
| Growth assessed within one year of occupancy | >=85% (SLA) | 86.34% Total Transactions: \$39,263,621,476 Within One Year: \$33,913,324,396 | 87.22% Total Transactions: \$42,002,510,227 Within One Year: \$36,633,713,169 | 90.27% Total Transactions: \$42,765,333,908 Within One Year: \$38,604,402,878 |
| 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 97.54% One Year 98.73% | 150 Days 98.38% 8,993 of 9,141 One Year 99.60% 9,104 of 9,141 | 150 Days 98.90% 9,088 of 9,189 One Year 99.74% 9,165 of 9,189 |
| 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 94.07% One Year 99.72% | 150 Days 97.68% 253 of 259 One Year 100% 259 of 259 | 150 Days 97.46% 269 of 276 One Year 100% 276 of 276 |



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 2024, MPAC concentrated on the accuracy of more complex properties and properties with higher property value changes. As a result, the number of property reviews conducted is below target, yet the total value of assessment captured has increased. In 2024, MPAC recorded over **\$42.7 billion** in new assessments from 374,649 property reviews, compared to **\$37.3 billion** in 2020 from about **590,000** property reviews.

Also, we continued to place more emphasis on property reviews that are tied to other work objects such as large-valued complex building permits, recent sales and/or appeals. We prioritized on-site inspections, which has increased from **15-17%** in 2021/2022 to **28-31%** in 2023/2024.

The properties reviewed comprised of **103,548** non-residential properties and **271,101** residential properties. MPAC completed **80%** of non-residential property reviews off-site. Of these,



29% resulted in a change to the assessed value to the property. In contrast, **20%** of non-residential property reviews included on-site inspections, and **55%** of them resulted in a change to the assessed value to the property. MPAC completed **69%** of residential property reviews off-site. Of these, **49%** resulted in a change to the assessed value to the property. In contrast, **30%** of residential property reviews included on-site inspections, and **68%** of them resulted in a change to the assessed value to the property.

| Measure | Target | Baselines (2020-2022) | 2023 | 2024 |
|--------------------------------------|-----------------------------------|--------------------------------------|---|---|
| Number of property reviews performed | Total reviews ≥550,000 | Total reviews = 453,097 | Total reviews = 393,235 | Total reviews = 374,649 |
| | Off-site ~75%, 412,500 reviews | Off-site = 78.85% 360,118 Reviews | Residential: 281,703 Non-Residential: 111,532 | Residential: 271,101 Non-Residential: 103,548 |
| | | | Off-site = 69%; 270,212 | Off-site = 72.26%; 270,710 |
| | | | On-site = 31%; 123,023 | On-site = 27.74%; 103,939 |

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. While RfRs address a single taxation year, the length of time to complete 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. 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 2024, we completed a total of **12,213** RfRs. Of these, **4,491** RfRs led to a change to the current value assessment of the property. This represents a change to only **0.08%** 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.

| Measure | Target | Baselines (2020-2022) | 2023 | 2024 |
|--|-----------|--------------------------|----------------------------------|----------------------------------|
| Percentage of all properties experiencing a valuation change via the RfR process | No target | 0.14% | 0.1% 5,338 of 5,612,845 | 0.08% 4,491 of 5,681,507 |
| Percentage of all property assessments accepted without appeal | >=99% | 99.26% | 99.23% 5,569,775 of 5,612,845 | 99.23% 5,637,912 of 5,681,507 |



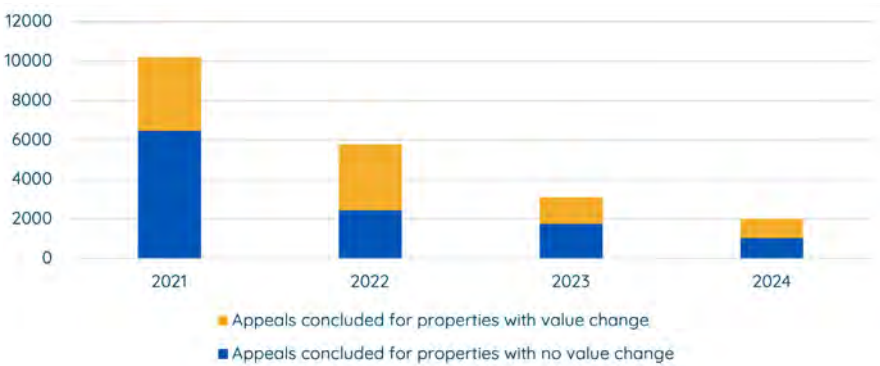
Indicator: Appeals Related Assessment Change

MPAC contributed to the resolution of appeals on 2,021 properties in 2024. This includes appeals initiated in the current tax year, and previous years. Of these appeals, **50.96%** 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 clarify the basis for their assessment. Because of these efforts, the property owner may choose not to proceed further with their appeal. In 2024, there are fewer appeals remaining. Those remaining are complex. Numerous outstanding appeals were put on hold by the ARB pending determinations of Divisional Court matters. In most cases, where

the Divisional Court has rendered decisions, those decisions align with the positions MPAC had taken on appeal. The ARB has recently restarted the appeals that were placed on hold and parties are working to apply the relevant decisions, as appropriate.

Appeals Related Assessment Change



| Measure | Target | Baselines (2020-2022) | 2023 | 2024 |
|---|-----------|--------------------------|--------------------------|--------------------------|
| Appeals concluded for properties during the year with no value change | No target | 53.95% | 56.47% 1,748 of 3,095 | 50.96% 1,030 of 2,021 |

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. As seen in the figures below, **406** of the **414**, or **98.07%** 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 new assessment, **412** of **414** municipalities maintained or increased their assessment base in 2024. 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) | 2023 | 2024 |
|--|--------|--------------------------|----------------------|----------------------|
| Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5% | >=85% | 91.62% | 95.41% 395 of 414 | 98.07% 406 of 414 |
| Percentage of lower tier/ single tier municipalities with assessment base remaining the same or increasing | >=90% | 97.90% | 97.34% 403 of 414 | 99.52% 412 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 2024, MPAC's Customer Contact Centre (CCC) received **150,365** calls, e-mails, or chat messages from our customers. As a key performance indicator of timeliness, the CCC responded to **91%** of phone inquiries in **5** minutes or less, and **90%** of e-mail inquiries within **2** business days. As a measure of the customer's overall experience, **9,217** customers completed a post contact survey resulting in **93%** indicating they were either satisfied or very satisfied with MPAC's service.

| Measure | Target | Baselines (2021-2023) | 2023 | 2024 |
|---|--------|--------------------------|------|------|
| Overall customer satisfaction with MPAC's Customer Contact Centre | >=90% | 94% | 94% | 93% |
| Percentage of calls responded to by staff within 5 minutes | >=90% | 90% | 90% | 91% |
| Percentage of emails responded to by staff within 2 business days | >=90% | 84% | 91% | 90% |

Indicator: Municipal Services Levels Met

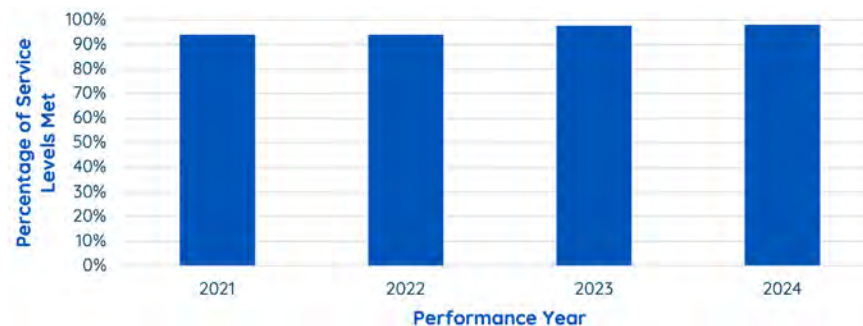
To measure the delivery of services to Ontario's municipalities, and to ensure mutual accountability, MPAC and its municipal partners jointly developed a [Service Level Agreement](#) (SLA). The SLA spells out fair, meaningful, performance standards for the assessment services that municipalities and 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 2024, we were able to meet **97.91%** 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 2024 by responding to **99.78%** 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 (2021-2023) | 2023 | 2024 |
|---|-----------------|--------------------------|---------------------------|----------------------------|
| Percentage of municipal service levels met | >=90% (SLA) | 95.24% | 97.72% | 97.91% |
| Percentage of municipal inquiries responded to by staff within 30 calendar days | >=100% (SLA) | 99.77% | 99.8% 17,544 of 17,579 | 99.78% 18,529 of 18,568 |

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 2024 we had a total of **7,770** 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, the InTouch Newsletters, MPAC webinars, toolkits and mpac.ca.

In 2024, MPAC launched additional learning sessions throughout our **7** zones. The participation within these meetings has helped to continue to support the total number of engagements throughout the province in 2024. MPAC continues to work

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 • Custom Data Requests • Municipal Toolkits • RTC/RTQ Expansion • Tax Incentive Programs • Application for Reduction in Taxation Applications | <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 Administrators 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) • Western Ontario Wardens Caucus • Thunder Bay District Municipal League • East Central Farm Show • District of Parry Sound Municipal Association • Perth County Municipal Day |



Toronto, Ontario

| Measure | Target | Baselines (2021-2023) | 2023 | 2024 |
|---|--|--------------------------|-----------------------------|-----------------------------|
| 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. | 6,035 engagements | 7,802 engagements completed | 7,770 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 2024, 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 2024, MPAC is proud to report that we had an operating budget variance within **0.8%**.

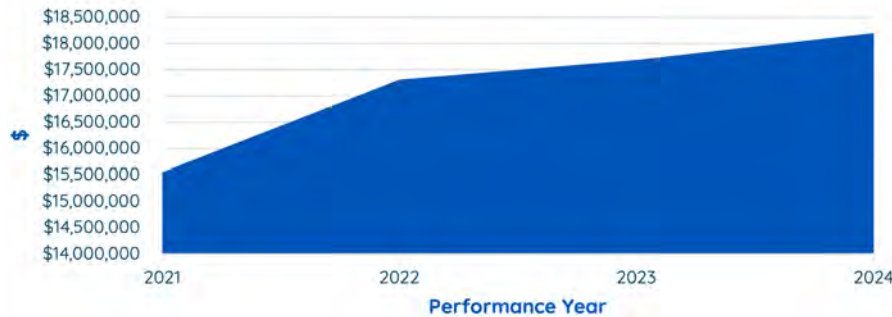
MPAC has been controlling expenses through the strategic management of financial and business operations, which has allowed us to keep the municipal levy at a **0%** increase over the past three years. However, we acknowledge that sustaining a **0%** increase in the long term is not realistic. Due to the current economic situation, we are now facing the need to increase the levy by **2.1%** to address the impact of inflation on our operations, including rising labour costs.

Indicator: Surplus Generated from Sales Data

MPAC data is used extensively in commercial markets, including real estate, financial services, insurance, and utility. MPAC commercializes its data holdings to keep the cost of assessment services low for Ontario municipalities and to drive innovation and add value to our core business operations and commercial clients. The surplus derived from MPAC's Business Development activities has a direct benefit to the people of Ontario, saving municipalities more than **\$150 million** since 2002. At the beginning of 2024, we set out to achieve at least **\$18.0 million** in surplus generated from data sales. We exceeded this target, with revenue from business development activities generating **\$18.2 million** in 2024.



Annual Levy Offset



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 2024, MPAC's Cost Per Property was **\$43.26**, slightly higher than the 2024 target of **\$41.31** due to increased labour costs.

Indicator: Cost Per Property

To demonstrate the efficiency of our services, we calculate the Cost Per Property by adding up MPAC's total core assessment operating and capital expenses and dividing by the total

| Measure | Target | Baselines (2021-2023) | 2023 | 2024 |
|------------------------------------|---|--------------------------|--------------|--------------|
| Year-end operating budget variance | <=3% | 1.43% | 1.7% | 0.8% |
| Surplus Generated from Data Sales | >=\$18.0M in surplus generated from data sales | \$16,830,000 | \$17,690,000 | \$18,203,000 |
| Cost Per Property | <=\$41.31 | \$41.25 | \$41.78 | \$43.26 |

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 |
|-----------------------------------|-----------------------------------|--------------|--------------|---|
| Surplus Generated from Data Sales | Surplus Generated from Data Sales | >=\$18.0M | >= \$16.6M | Target changes yearly based on departments internal target setting. |

Appendix B: List of Measures and Performance

| Measure | Target | Baselines (Avg: 2021-2023) | 2023 | 2024 |
|---|---|---|---|---|
| Assessment Excellence | | | | |
| Assessment Growth Capture | | | | |
| Growth assessed within one year of occupancy | >=85% (SLA) | 86.34% Total Transactions: \$39,263,621,476 Within One Year: \$33,913,324,396 | 87.22% Total Transactions: \$42,002,510,227 Within One Year: \$36,633,713,169 | 90.27% Total Transactions: \$42,765,333,908 Within One Year: \$38,604,402,878 |
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| Measure | Target | Baselines (Avg: 2021-2023) | 2023 | 2024 |
|--|---|---|---|---|
| Assessment Accuracy & Equity | | | | |
| Number of property reviews performed | Total reviews >= 550,000 Off-site 75%, 412,500 reviews | Total reviews: 453,097 Off-site = 78.85% 360,118 Reviews | Total reviews: 393,235 Residential: 281,703 Non-Residential: 111,532 Off-site: 69%; 270,212 On-site: 31%; 123,023 | Total reviews: 374,649 Residential: 271,101 Non-Residential: 103,548 Off-site: 72.26%; 270,710 On-site: 27.74%; 103,939 |
| Assessment Stability | | | | |
| Percentage of all properties experiencing a valuation change via the RfR process | No Target | 0.14% | 0.1% 5,338 of 5,612,845 | 0.08% 4,491 of 5,681,507 |
| Percentage of all property assessments accepted without appeal | >=99% | 99.26% | 99.23% 5,569,775 of 5,612,845 | 99.23% 5,637,912 of 5,681,507 |
| Appeals concluded for properties during the year with no value change | No Target | 53.95% | 56.47% 1,748 of 3,095 | 50.96% 1,030 of 2,021 |
| Percentage of lower tier/single tier municipalities not experiencing appeal & RfR losses greater than 0.5% | >=85% | 91.62% | 95.41% 395 of 414 | 98.07% 406 of 414 |
| Percentage of lower tier/single tier municipalities with assessment base remaining the same or increasing | >=90% | 97.90% | 97.34% 403 of 414 | 99.52% 412 of 414 |
| Customer Service & Stakeholder Engagement | | | | |
| Customer Service | | | | |
| Overall customer satisfaction with MPAC's Customer Contact Centre | >=90% | 94% | 94% | 93% |

| Measure | Target | Baselines (Avg: 2021-2023) | 2023 | 2024 |
|--|--|-------------------------------|-----------------------------|-----------------------------|
| Percentage of calls responded to by staff within 5 minutes | >=90% | 90% | 90% | 91% |
| Percentage of emails responded to by staff within 2 business days | >=90% | 84% | 91% | 90% |
| Percentage of Municipal Service Levels Met | >=90% (SLA) | 95.24% | 97.72% | 97.91% |
| Percentage of municipal inquiries responded to by staff within 30 calendar days | >=100% (SLA) | 99.77% | 99.8% 17,544 of 17,579 | 99.78% 18,529 of 18,568 |
| 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. | 6,035 engagements | 7,802 engagements completed | 7,770 engagements completed |
| Operational Efficiency | | | | |
| Financial Efficiency | | | | |
| Year-end operating budget variance | <=3% | 1.43% | 1.7% | 0.8% |
| Surplus Generated from Data Sales | >= \$18.0 M in surplus generated from data sales | \$16,830,000 | \$17,690,000 | \$18,203,000 |
| Cost per property | <=\$41.31 | \$41.25 | \$41.78 | \$43.26 |

Connect with us



Customer Contact Centre

Toll Free: 1-866-296-6722

TTY: 1-877-889-6722

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



Mail

1340 Pickering Parkway, Suite 101
Pickering, Ontario
L1V 0C4



Online

mpac.ca



MUNICIPAL
PROPERTY
ASSESSMENT
CORPORATION



mpac.ca

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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