



Ministry of Finance
Office of the Parliamentary
Assistant to the
Minister of Finance

Ministère des Finances
Bureau de l'adjoint
parlementaire du
ministre des Finances

7th Floor, Frost Building South
7 Queen's Park Crescent
Toronto ON M7A 1Y7
Telephone: 416 325-3581
Facsimile: 416 325-3453

7^e étage, Édifice Frost sud
7, Queen's Park Crescent
Toronto ON M7A 1Y7
Téléphone : 416 325-3581
Télécopieur : 416 325-3453

December 17, 2013

Dear Participant in the Special Purpose Business Property Assessment Review:

I am pleased to inform you of the release of the report presenting the key findings from the Special Purpose Business Property Assessment Review (SPBPAP), which can be accessed from the Ministry of Finance's website: <http://www.fin.gov.on.ca/en/consultations/par/>

I would like to thank you for the valuable input that you have provided throughout the consultation process. Your feedback has ensured that the report contains meaningful recommendations that will further strengthen the property assessment system in Ontario.

Over the past summer and fall, I have held extensive consultations with a wide variety of groups and organizations that contributed their ideas and suggestions to the review. These consultations took place through a wide variety of venues, including working groups, presentations, website presence, written and on-line submissions, and a property assessment symposium.

Over the course of the consultations, it became clear that there are legitimate concerns regarding the performance and accountability of the Municipal Property Assessment Corporation (MPAC). While there is consensus that the majority of the property assessment and tax system is working well, there are overarching challenges within the governance and operations of the property assessment system as a whole.

The SPBPAP report includes specific recommendations and proposed next steps for addressing issues that have arisen in relation to the assessment of special purpose business properties including landfills, billboards, mills, farms, wind turbine towers and industrial lands. The report also identifies a number of priority recommendations which could serve as the first step towards a detailed action plan going forward. These recommendations include:

- Creating methodology guides and an advance disclosure protocol to create a credible and transparent process and reduce the number of appeals.
- Creating a directive to clarify accountability frameworks, roles and responsibilities and appeals processes.
- Conducting a comprehensive, independent performance evaluation of the Municipal Property Assessment Corporation focussed on special purpose business properties to assess business efficiencies and to establish a baseline for gauging improved performance.

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Ontario's property tax system plays a fundamental role in supporting local services and I am convinced that your contributions to the report's recommendations will help ensure that we have a fair, accurate, transparent and predictable property assessment system in Ontario.

On behalf of my entire team, I would like to express my sincere appreciation for your participation in this review.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steven Del Duca".

Steven Del Duca
Parliamentary Assistant to the Minister of Finance