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Section 5: Representative information

If you would like someone else to act for you while we reconsider the value of your property, please complete this Section by indicating their name below and providing a Letter of Authorization. You may also use the Representative Authorization Form available on our website at www.mpac.ca or by calling us at 1 866 296-6722.

Name representative (Last name, first name)	LSUC License Number	Telephone
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A representative may act on behalf of a property owner. There have been recent changes to the *Law Society Act* with respect to the requirements of who can act as a representative for a property owner. If you are not the owner of the property, you must also supply a Letter of Authorization endorsed by the property owner stating that you are representing the owner in this matter. Persons approved by the Law Society of Upper Canada to practice law or provide legal services in Ontario do not require Letters of Authorization.

The Municipal Property Assessment Corporation (MPAC) is responsible for accurately classifying and valuing all properties in Ontario. If you feel that your property assessment is not a reasonable reflection of your property's value and/or classification as of January 1, 2008, you can ask us to review them by completing this form using a black, bold pen and sending it to us. You do not have to pay for this review. Your privacy is protected under the *Municipal Freedom of Information and Protection of Privacy Act*.

Our review of your property's value will be completed within 10 to 12 weeks. If we need more information from you or more time to complete the review, we will contact you. When the review is complete, we will send you a letter to give you the results of the review. The deadline to submit a Request for Reconsideration for the 2009 tax year is March 31, 2009.

You can review the value of properties in your area by way of free reports available through **AboutMyProperty™** at www.mpac.ca. These may assist you in determining if your assessment is reasonable for your neighbourhood.

If you need any help in completing this form, please call our Customer Contact Centre at 1 866 296-6722 or for the hearing impaired, call 1 877 TTY-MPAC.

How MPAC Reviews your Assessed Value

When we review your property's assessed value, we look at the information you provide with your request and the information we have in our files including:

- Details of your property such as the size of your lot;
- The size, type, condition and age of any buildings that may be on the property; and
- Depreciation, nuisances or any other factors that could have an impact on the current value of your property.

We also compare your property's assessed value with sales and values of similar properties in the area. We will contact you for further information if required. When the review is completed, we will notify you of the results in writing.

How To File An Appeal With The ARB

You may also file an Appeal with the Assessment Review Board (ARB), an independent tribunal of the Ontario Ministry of the Attorney General. There are specific application forms and fees involved. As this is now an Appeal, owners of residential, farm or managed forest properties must first receive a decision from MPAC regarding a Request for Reconsideration. The deadline to file an Appeal with the ARB is 90 days from the date of MPAC's written decision.

You can find more information including forms, fees and how to file an Appeal online at the ARB web site at www.arb.gov.on.ca or by calling toll free 1 800 263-3237 or 416 314-6900.