



Ontario

Property Assessment and Tax Information



QUERY	INTERPRETATION
<i>Date Assessment Roll Returned</i>	2nd Tuesday after December 1st
<i>Assessment Appeal Deadlines</i>	Up to March 31 (If no request for reconsideration RfR filed, otherwise within 90 days of RfR decision)
<i>Frequency Of Reassessment</i>	4-Year Cycle
<i>Circumstances of Supplemental Assessment</i>	For additions omissions, changes in exemption or use
<i>Base Date</i>	January 1st 2016 (4-Year Phase In) for Taxation in 2017-2020
<i>Status Date</i>	Same as Base Date
<i>When Are Tax Rates Struck</i>	May/June
<ul style="list-style-type: none"> • <i>Payment Due Dates</i> • <i>When Penalties Apply</i> • <i>Installments</i> 	Vary After Due Date Yes – Varies
<i>Business Tax</i>	No
<i>Machinery & Equipment</i>	Yes Refer to Sec 3(17) of Assessment Act
<i>Personal Property Tax</i>	No
<i>Gross Receipt Tax</i>	No
<i>Assessor</i>	Municipal Property Assessment Corporation (MPAC)
<i>Primary Link</i>	https://www.propertyline.ca/

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