Your Property's Current Value Assessment

The Municipal Property Assessment Corporation (MPAC) is responsible for accurately valuing and classifying properties in Ontario. The assess value of your property is used as the basis for calculating your property taxes.

2016 was a re-assessment year. Property Assessment Notices were issued by MPAC showing the assessed value of your property based on a valuation date of January 1, 2016. The assessed value is being used to calculate your property taxes for the years 2017 – 2020, with assessment increases being phased in equally over these 4 years. This year's taxes are still based on the 2016 assessment value of your property.

The Municipality is not responsible for assessing property value and is not authorized to make changes to any property assessments. Should you have any questions regarding your property's assessed value, please contract MPAC toll free at 1-866-296-6722, the North Bay office at (705) 474-4553 or online at www.mpac.ca.

Class	Municipal	Education	Total
Residential	0.019379536528	0.001530	0.020909536528
Multi-Res	0.027234062683	0.001530	0.028764062683
New Multi-Res	0.021317490181	0.001530	0.022847490181
Comm – Occupied	0.030960747557	0.008800	0.039760747557
Comm – Excess Land/vacant	0.021672523290	0.008800	0.030472523290
Industrial – Occupied	0.042030338822	0.008800	0.050830338822
Industrial – Excess Land / Vacant	0.027319720235	0.008800	0.036119720235
Pipeline	0.022798086772	0.008800	0.031598086772
Railway (R-O-W) - Acres	38.89	24.78	63.67

2022 Tax Rates

Education tax rate: This rate is set by the Province of Ontario. The Municipality collects and remits these funds to the various school boards.

How to calculate your 2022 property taxes:

A residential property with a phased-in current value assessment (CVA) of \$100,000, property taxes would be calculated as follows:

(phased-in cva x total tax rate) = property taxes due for the year

\$100,000 x 0.019379536528 (municipal portion) = \$1,937.95 \$100,000 x 0.001530 (education portion) = \$153.00 \$1,937.95 + \$153.00 = **\$2,090.95**

or

\$2,090.95 per \$100,000 of assessment

Other Tax Information

Late charges:

Penalty and interest is charged on overdue taxes as authorized by Section 345 of the Municipal Act. A penalty of 1.25% is added to overdue accounts on the 1st day of default and interest at 1.25% per month is added on the 1st of each month thereafter. To avoid penalty/interest charges, please ensure that your payment is received by the due date. <u>Please note that staff</u> is not authorized to reverse interest charges that have been applied to tax accounts.

Name/mailing address changes to accounts:

The Town of Mattawa does not have the legal authority to amend the assessment roll without authorization from the Municipal Property Assessment Corporation (MPAC). Legal documentation for changes/additions/deletions of names is required. We will forward all changes to MPAC on your behalf.

Tax cancellation/refunds/reductions:

Section 357/358/359 of the Municipal Act provides Council with the authority to cancel, reduce or refund taxes under very specific circumstances upon application by the ratepayer. Application forms and additional information are available at the Municipal Office.

Omitted or supplementary assessments:

Tax bills are issued following receipt of omitted and supplementary assessment rolls from the Municipal Property Assessment Corporation primarily for new construction, additions or renovations and assessments that were omitted from the assessment roll. These bills are in addition to your regular tax bills.

Assessment reconsiderations/appeals:

For information related to assessment appeals, please visit <u>www.mpac.ca</u>. In the event that you have filed an assessment appeal or a Request For Reconsideration, the Town of Mattawa must await notification from the Assessment Review Board or the Municipal Property Assessment Corporation before any approved changes in assessment can be processed.

Vacancy rebate program eligibility criteria

Category 1 – buildings that are <u>entirely vacant</u>

A whole commercial or industrial building will be eligible for a rebate if the entire building was unused for at least 90 consecutive days.

Category 2 – buildings that are partially vacant

A suite or unit within a commercial building will be eligible for a rebate if, for a least 90 consecutive days; it was not used; and clearly delineated or physically separated from the used portions of the building; and either/or capable of being leased for immediate occupation undergoing or in need of repairs or renovations that prevented it from being available for lease for immediate occupation. A portion of an industrial building will be eligible for a rebate if, for at least 90 consecutive days, it was not used; and clearly delineated or physically separated from the used portions of the building.

Property tax rebate program for registered charities

(pursuant to Section 361, *Municipal Act*, S.O. 2001, c.25, as amended)

The Corporation of the Town of Mattawa's Property Tax Rebate Program for registered charities, as provided by By-Law No. 17-12, as amended, is authorized by Section 361 of *The Municipal Act*, 2001, S.O. 2001, c.25, as amended. This legislation obligates municipalities within the Province of Ontario to rebate certain registered charities 40% of the property taxes paid by them directly or through a lease.

Application forms are available on the municipal website and at the municipal office.

<u>Property Tax Deferral Program</u> Eligible to Low-Income Seniors and Low-Income Persons with a Disability

Important Information:

The property Tax Deferral Program applies to current taxes and not to tax arrears.

- Any property tax arrears must be paid in full prior to enrollment.
- The undeferred portion of taxes must be paid in full.
- The deferred amount must be in excess of \$100.00.
- The application must be filed annually.
- The owner and/or spouse must occupy the property.

Payment Methods

1. Pre-authorized Payment Plans: *For Properties that are NOT in arrears*

Monthly: Annual property taxes and water/sewer payments are withdrawn directly from your financial institution over 12 months from January to December.

By-weekly: Annual property taxes and water/sewer payments are withdrawn directly from your financial institution over 26 weeks from January to December.

By Installment Due Date: Tax and Water/Sewer payments are withdrawn directly from your financial institution on the installment dates as per tax and water billings.

2. By Mail:

Please attach your cheque or money order to the payment stub provided. Make cheques payable to the Town of Mattawa. Please do not mail cash.

3. At the Municipal Office:

Payments may be made by cheque, money order, interac, cash and credit cards (Visa and Mastercard only).

4. Internet/Telephone Banking:

Payments can be made using personal online internet/telephone banking. Your entire roll number is required to process your payment (i.e. 4821-XXX-XXX-XXXXX-0000). This option may be subject to service charges by your financial institution.

5. Credit Card Payment:

Credit Card payments can be made online by completing a credit card authorization form and returning the completed form via email or fax in to the Municipal Office for processing. <u>We do not take credit card payments over the phone.</u>

The Corporation of the Town of Mattawa 160 Water Street

Mattawa ON POH 1V0



2023 PROPERTY TAX INFORMATION

MAYOR Raymond A. Bélanger

COUNCILLORS

Mathew Gardiner Dexture Sarrazin Fern Levesque Loren Mick Laura Ross Garry Thibert

Municipal Office Hours

9:00 am to 5:00 pm Monday to Thursday 9:00 am to 4:00 pm Friday

Tel: (705) 744-5611 Fax: (705) 744-0104 Email: info@mattawa.ca www.mattawa.ca