



<b>Municipality of Hastings Highlands - Corporate Policies and Procedures</b>			
<b>DEPARTMENT:</b> Administration			<b>POLICY #:</b>
<b>POLICY:</b> Access to Tax Assessment Roll			
<b>DATE:</b> March 19, 2025	<b>REV. DATE:</b>	<b>COVERAGE:</b> Municipal Employees and Members of the Public	<b>PAGE #:</b> 1-3

## 1. Purpose

- 1.1 The Municipal Property Assessment Corporation (MPAC) delivers a Tax Assessment Roll annually to municipalities and the Province of Ontario to support the calculation of property and education taxes.
- 1.2 The purpose of this policy is to establish procedures for public access to information found in the Tax Assessment Roll for the Municipality of Hastings Highlands, while maintaining the privacy of the taxable residents in the municipality.

## 2. Policy Statement

- 2.1 As per Section 39(1) and (2) of the *Assessment Act*, R.S.O. 1990, as amended, the Municipality of Hastings Highlands shall make the Tax Assessment Roll available for inspection by the public during office hours. Concurrently, the Municipality of Hastings Highlands is obligated to safeguard residents' personal information, in accordance with Section 14(1) of the *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990 (MFIPPA). The provisions established within this policy aim to balance these legislated requirements for members of the public accessing the Municipality's Tax Assessment Roll.

## 3. Scope

- 3.1 This Policy applies to the current annual Tax Assessment Roll in the possession of the Municipality of Hastings Highlands.

## 4. Definitions

4.1 In this policy, the following words have the following meanings:

“**Assessment Act**” shall mean the *Assessment Act*, R.S.O. 1990, as amended;

“**Assessment Roll**” shall mean the assessment roll that is delivered to the Municipality per Section 39(1) of the *Assessment Act*, R.S.O. 1990, as amended;

“**MFIPPA**” shall mean the *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c. M.56, as amended;

“**MPAC**” shall mean the Municipal Property Assessment Corporation as established by the *Municipal Property Assessment Corporation Act*, 1997, S.O. 1997, as amended;

“**Municipal Clerk**” shall mean the Municipal Clerk of the Municipality of Hastings Highlands;

“**Municipality**” shall mean the Corporation of the Municipality of Hastings Highlands;

“**Personal Information**” shall mean "Recorded information about an identifiable individual", as defined in MFIPPA, as amended; and

“**Reproduction**” shall mean copying of the whole, or parts thereof, of the Assessment Roll by means of a scanner, photocopier, filming, and/or photography.

## 5. Access Provisions

5.1 The public is encouraged to access the Tax Assessment Rolls electronically through MPAC's online site (<https://www.mpac.ca/en>) or at the Land Registry Office (<https://www.ontario.ca/page/land-registry-offices-lro>).

5.2 Information Users who wish to access the Tax Assessments Rolls physically are permitted to view information contained within the Tax Assessment Roll, which includes:

- Property owner's name
- Property owner's mailing address and 9-1-1 address, if applicable
- Property roll number
- Legal description
- Assessment
- Classification

5.3 The Tax Assessment Roll is available at the Municipal Office for in-person inspection only.

5.4 The public shall be limited to no more than thirty (30) minutes with the Tax Assessment Roll.

- 5.5 The Tax Assessment Roll shall not be accessed for the purpose of creating mailing lists or databases.
- 5.5.1 The Municipality acknowledges that from time to time, legislation requires notifications to all property owners within a set area. In order to meet agencies and companies needs for notifications, access to large data from the Assessment Roll is to be directed to MPAC's Business Development Group by e-mailing [products@mpac.ca](mailto:products@mpac.ca) or visiting [www.propertyline.ca](http://www.propertyline.ca).
- 5.6 In order to ensure MFIPPA is adhered to, the Municipality shall not provide any mass data provisions.
- 5.7 The Tax Assessment Roll shall not be reproduced or copied by any digital means, including but not limited to:
- Photocopier/Scanner
  - Digital camera
  - Cellphone
  - Scanner pen
- 5.8 The Municipality has the right to deny access to the Tax Assessment Roll for the purposes outlined in sections 5.5 and 5.6.
- 5.9 Staff are not responsible for the accuracy or correctness of the Tax Assessment Roll.
- 5.10 The Municipal Clerk will monitor the use of the Tax Assessment Roll to ensure that the provisions of the policy are being adhered to.

**Schedule 'A'**  
**Municipality of Hastings Highlands**



**Inspection of the Assessment Roll**

The Municipal Property Assessment Corporation (MPAC) delivers the assessment roll to each Ontario Municipality annually. *Section 39(2)* of the *Assessment Act* requires the clerk to make the current roll available for inspection by the public during office hours. Once delivered, the roll belongs to the municipality and each municipality has jurisdiction to determine how to make the roll “available for inspection” and therefore actual practices vary amongst municipalities. The Council of Hastings Highlands has adopted a policy titled “Access to Tax Assessment Roll” that outlines these provisions.

The assessment roll contains personal information, including residential addresses, which in the case of many natural persons is also their mailing address; religion, if Roman Catholic; and French language education rights. Release of this personal information by MPAC or any other institution governed by the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA) is prohibited by MFIPPA; however, section 39(2) of the *Assessment Act* provides that the roll is “...available for inspection by the public during office hours” and in accordance with the Municipality’s policy.

**It is interpreted by MPAC that Section 39(2) is intended to facilitate access by taxpayers to assessment roll information, so they can ensure that their assessments are equitable with the assessments of other tax payers in the municipality.**

The Ontario Information and Privacy Commission (IPC) has accepted in several decisions that the public access provision in section 39(2) of the *Assessment Act* provides public access to personal information despite the prohibition in the MFIPPA on the release of such information.

**Meaning of Inspection and Privacy**

Section 39(2) of the *Assessment Act* allows the public to inspect the assessment roll. Inspection is interpreted to mean “view only”; it does not mean photocopying, scanning, filming by still or video cameras, taking pictures with cellular phones or cameras from the assessment roll to create mailing lists for solicitation or marketing purposes. This is not an acceptable use of the information in the roll nor is it respectful of an individual’s right to privacy.

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I, \_\_\_\_\_ have read and understand the information above and request to inspect the assessment roll provided to the Clerk by MPAC and acknowledge that it is deemed inappropriate to use the personal information contained in the roll for commercial purposes such as solicitation, marketing, bulk data disclosure or manipulation and data matching by electronic or other means.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date