

Report to Corporate Services Committee

To: Chair and Members
Corporate Services Committee
From: Anna Lisa Barbon, Deputy City Manager, Finance Supports
Subject: Data Sharing and Services Agreement with the Municipal Property Assessment Corporation
Date: November 13, 2023

Recommendation

That, on the recommendation of the Deputy City Manager, Finance Supports, the following actions **BE TAKEN** with respect to Data Sharing and Services Agreement:

- 1) The attached by-law (Appendix A) BE INTRODUCED at the Municipal Council meeting on November 28th, 2023, to:
 - a) AUTHORIZE and APPROVE a Data Sharing and Services Agreement between the Municipal Property Assessment Corporation and The Corporation of the City of London (the “Agreement”); and
 - b) AUTHORIZE the Mayor and Clerk to execute the Agreement.

Executive Summary

The purpose of this report is to seek approval from City Council, to sign the Data Sharing and Services Agreement (DSSA) between the Municipal Property Assessment Corporation (MPAC) and the City of London. The DSSA consolidates and replaces several dated agreements into a single document that modernizes the MPAC-municipal data sharing relationship and provides greater clarity concerning permitted uses of MPAC data by municipalities, protection of municipal data by MPAC, and Service Level Agreement performance obligations. Once signed, the DSSA will come into effect January 1, 2024, for a period of four years with an automatic renewal unless the Municipality provides written notice to not renew.

Linkage to the Corporate Strategic Plan

Council's 2023 to 2027 Strategic Plan for the City of London identifies a “Well-Run City” as a strategic area of focus. The information contained in this report would assist in improving governance processes by identifying municipal best practices in terms of data sharing and services with MPAC.

Analysis

1.0 Background Information

1.1 Background

MPAC's new Data Sharing and Services Agreement (DSSA) was developed in consultation with a municipal working group and will modernize MPAC's data sharing relationship to provide greater clarity with respect to:

- Permitted uses of MPAC data by municipalities
- Protection of municipal data by MPAC
- Service Level Performance obligations

The DSSA consolidates and updates the following agreements into one simplified document:

- Municipal License Agreement, 2007

- Municipal Connect Terms & Conditions of Use, 2007
- MPAC Terms and Conditions, 2007
- Product Use Sheets (relating to use at Kiosk/websites), 2007
- Ontario Parcel Master Agreement, 2007
- Service Level Agreement, 2018

The deadline for signing the DSSA is December 23, 2023. The agreement will come into effect on January 1, 2024.

The DSSA is standardized for all municipalities and cannot be customized for individual municipalities.

The term of the DSSA is four (4) years with auto-renewal each year thereafter. MPAC is requesting that all 444 Ontario Municipalities sign the DSSA before the deadline.

2.0 Discussion and Considerations

2.1 Areas of Focus

MPAC's Data Sharing and Services Agreement (DSSA) integrates and clarifies many existing MPAC-Municipal agreements including: the Service Level Agreement (SLA), the Municipal License Agreement (MLA) and Product Use Sheets, the Municipal Connect License, and the Ontario Parcel Master Agreement (OMPA).

The DSSA contains the following areas of focus:

- The **Service Level Agreement** establishes service levels for a comprehensive set of MPAC services and dependencies that the Municipality will make reasonable efforts to fulfill. These are the same service levels established by MPAC in 2018 with all municipalities. Dependencies include the Municipality's timely delivery of building permits and building plans to MPAC. Notification of missed service levels has been reduced to 10 days and escalation procedures have been clarified. Commitment to review Service Level commitments and dependencies every four years with Municipal Working Group.
- The **MPAC Permitted Uses of Municipality Documents** clarify how MPAC will use information supplied by the Municipality to fulfill its legislated mandate. In addition to meeting service levels, performing property assessment activities and fulfilling other statutory duties, MPAC will also use the Municipality's information to update its databases to provide assessment data to the Municipality, other municipalities, taxpayers, and stakeholders, and commercialize data and insights to offset the Municipality's levy payments. The Municipality's information will be protected from disclosure to, and unauthorized access by, third parties in accordance with Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and the Assessment Act.
- The **Municipality Permitted Uses of MPAC Data Products** provide the Municipality with expanded uses of MPAC data for internal planning, internal operational and external distribution uses. It also provides easier access to license custom products and for Municipality-owned and funded entities to access MPAC data.
- Finally, the **Data Terms and Conditions of Use** provide a reciprocal set of terms and conditions that govern all information licensed under this DSSA. The terms and conditions acknowledge the intellectual property rights of licensed information and require that both MPAC and the Municipality protect information (including third party information) in accordance with their respective obligations under the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), the Assessment Act and this DSSA. Remedies are provided in the event of unauthorized use or disclosure of the information.

2.2 Development of the DSSA

The DSSA was developed in consultation with a municipal working group of representatives from the MPAC Municipal Liaison Group (MLG). It is intended to be a framework for the continued evolution of the relationship between MPAC and the Municipality. The MLG is comprised of tax, assessment, legal and Geographic Information System (GIS) experts from Ottawa, Kingston, Mississauga, Greater Sudbury, Markham, and York Region. Assessment, taxation, and other municipal issues are discussed amongst the larger municipal community, including City of London representatives, through the Municipal Finance Officers Association (MFOA), the Ontario Municipal Tax and Revenue Association (OMTRA) and through direct correspondence.

To support continued collaboration between MPAC and municipalities, the DSSA may require updating in the future. Updates will be considered in consultation with MPAC's Municipal Liaison Group (MLG) before being brought forward to all municipalities as an amendment to the agreement. Changes to Service Levels or Dependencies will require MLG approval.

2.3 Associated Risk

The Agreement contains an indemnity provision in section 6.6.1, which exposes the City of London to liability; MPAC has also limited its maximum aggregate liability for the Licensed Data under the Agreement to \$5,000. This clause cannot be changed. In the opinion of Corporate Insurance/Risk Management, this should not stop the City of London from moving forward with final approval of this agreement as the benefits of this agreement outweigh the potential risks.

Failure to sign the DSSA could result in restrictions to Municipal Connect and other MPAC non-statutory products. However, the provision of MPAC's statutory services and products would not be affected. In addition, not signing the DSSA would not relieve a Municipality from complying with any of its legislative obligations.

3.0 Financial Impact

The contents of the proposed Data Sharing and Services Agreement with MPAC does not impact the amount paid to MPAC for their services and, thus there is no financial impact to signing the agreement.

Conclusion

The Data Sharing and Services Agreement, a standardized document for all municipalities, integrates and clarifies many existing MPAC-Municipal agreements. The agreement addresses concerns over data sharing, municipal document protection, and obligations; clarifies the use of MPAC data by municipalities and vice versa; and makes it easier for municipalities and municipal entities to access MPAC data and clarifies MPAC's use of municipal data. It is recommended that the DSSA is signed to improve governance processes and to avoid potential restrictions to Municipal Connect and other MPAC products.

Prepared by: Joseph McMillan, Division Manager, Taxation & Revenue
Submitted by: Ian Collins, Director, Financial Services
Recommended by: Anna Lisa Barbon, Deputy City Manager, Finance Supports

Bill No.

2023

A by-law to approve the Data Sharing and Services Agreement between the Municipal Property Assessment Corporation and The Corporation of the City of London and to authorize the Mayor and City Clerk to execute the Agreement

WHEREAS subsection 5(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS section 9 of the *Municipal Act, 2001*, as amended, provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under this or any other Act;

AND WHEREAS subsection 10(2) of the *Municipal Act, 2001*, as amended, provides that a municipality may pass by-laws respecting the following matters: 3. Financial management of the municipality and its local boards;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. The Data Sharing and Services Agreement between the Municipal Property Assessment Corporation and The Corporation of the City of London ("Agreement") attached hereto as Schedule I is hereby authorized and approved.
2. The Mayor and City Clerk are authorized to execute the Agreement approved under section 1 of this by-law.
3. This by-law comes into effect on the day it is passed subject to the provisions of PART VI.1 of the *Municipal Act, 2001*.

Passed in Open Council on November 28, 2023, subject to the provisions of PART VI.1 of the *Municipal Act, 2001*.

Josh Morgan
Mayor

Michael Schulthess
City Clerk

First Reading –
Second Reading –
Third Reading –

"Schedule 1"



MUNICIPAL PROPERTY ASSESSMENT CORPORATION
SOCIÉTÉ D'ÉVALUATION FONCIÈRE DES MUNICIPALITÉS

Data Sharing and Services Agreement

This Data Sharing and Services Agreement (the “**DSSA**”) integrates and clarifies many existing MPAC-Municipality agreements including: The Service Level Agreement (the “**SLA**”), the Municipal License Agreement and Product Use Sheets, the Municipal Connect License and the Ontario Parcel Master Agreement General Municipal Licence Agreement (the “**OPMA GMLA**”).

The DSSA contains the following areas of focus:

- The **Service Level Agreement** establishes service levels for a comprehensive set of MPAC services and dependencies that the Municipality will make reasonable efforts to fulfill. These are the same service levels established by MPAC in 2018 with all municipalities. Dependencies include the Municipality’s timely delivery of building permits and building plans to MPAC. Notification of missed service levels has been reduced to 10 days and escalation procedures have been clarified.
- The **MPAC Permitted Uses of Municipality Documents** clarify how MPAC will use information supplied by the Municipality to fulfill its legislated mandate. In addition to meeting service levels, performing property assessment activities and fulfilling other statutory duties, MPAC will also use the Municipality’s information to update its databases to provide assessment data to the Municipality, other municipalities, taxpayers and stakeholders, and commercialize data and insights to offset the Municipality’s levy payments. The Municipality’s information will be protected from disclosure to, and unauthorized access by, third parties.
- The **Municipality Permitted Uses of MPAC Data Products** provide the Municipality and its consultants with expanded uses of MPAC data for internal planning, internal operational and external distribution uses. It also provides easier access to license custom products and for Municipality-owned and funded entities to access MPAC data.
- Finally, the **Data Terms and Conditions of Use** provide a reciprocal set of terms and conditions that govern all information licensed under this DSSA. The terms and conditions acknowledge the intellectual property rights of licensed information and require that both MPAC and the Municipality protect information (including third party information) in accordance with their respective obligations under the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), the *Assessment Act* and this DSSA. Remedies are provided in the event of unauthorized use or disclosure of the information.

The DSSA was developed in consultation with representatives from the Municipal Liaison Group and is intended to be a framework for the continued evolution of the relationship between MPAC and the Municipality. The DSSA includes commitments for MPAC to regularly update service levels, dependencies and data products in consultation with the Municipal Liaison Group.



MUNICIPAL PROPERTY ASSESSMENT CORPORATION
SOCIÉTÉ D'ÉVALUATION FONCIÈRE DES MUNICIPALITÉS

Data Sharing and Services Agreement

This Data Sharing and Services Agreement is dated as of the January 1, 2024 (the “**Effective Date**”)

Between:

Municipal Property Assessment Corporation (“**MPAC**”)

And

The **City of London** (the “**Municipality**”), (collectively the “**Parties**”)

1. Overview

This Agreement includes the following sections:

- Section 3: Service Level Agreement
- Section 4: MPAC Permitted Uses of Municipality Documents
- Section 5: Municipality Permitted Uses of MPAC Data Products
- Section 6: Data Terms and Conditions of Use

2. Appendices

The following appendices are incorporated into this Agreement:

- Appendix 1: Definitions
- Appendix 2: Service Level Agreement Exhibits

3. Service Level Agreement

3.1. Purpose

This Service Level Agreement (the “**SLA**”) is a statement of MPAC’s commitment to the Municipality to maintain high performance standards when providing Services, and the Municipality’s commitment to perform the Dependencies that MPAC requires to meet these standards.

3.2. MPAC Service Levels

MPAC will provide the Services in a manner that meets the Service Levels in Appendix 2 (Service Level Agreement Exhibits) pertaining to the Assessment Roll (Part 1); Assessment In-Year Maintenance (Part 2) and Support Services (Part 3).

3.3. Municipality Documents and Dependencies

The Municipality will make reasonable efforts to perform the Dependencies in such a manner and on a timely basis to enable MPAC to meet the Service Levels.

The Dependencies include:

- Dependencies specified in Appendix 2 (Service Level Agreement Exhibits); and
- Delivery of the following source documents (the “**Municipality Documents**”):

3.3.1. Building Permits and Building Plans

- Provide MPAC with all Complete Building Permits and available Building Plans within 30 days of issuance by the Municipality.
- Provide non-residential Building Plans to MPAC within 10 days of a request from MPAC.
- Provide MPAC with timely updates on the progress of construction, alterations and additions and notify MPAC that applicable properties have become occupied.
- Notify MPAC of any available information pertaining to new construction, alterations and additions to properties owned by the Province of Ontario or the Government of Canada in a timely manner.

3.3.2. Severances and Consolidations

- Deliver to MPAC (or MPAC’s agent) information required to process SCIFs including information on lot zoning, lot addresses and lot servicing.

3.3.3. Tax Applications and Vacancy Rebates

- Deliver all required supporting documentation available for a Tax Application to allow MPAC to process a Completed MPAC Response Form, including all documentation required from the taxpayer.
- Provide MPAC with all required supporting documentation by May 15th (or the next Business Day) for MPAC to respond to the Municipality regarding a Tax Application prior to August 15th of that same calendar year, or on such timeline as agreed to by the Parties.
- Deliver all required supporting documentation and information to support the processing of a Vacancy Unit Rebate Application.

3.3.4. Other Data as Mutually Agreed Upon by the Municipality and MPAC

- Deliver available digital official plan and zoning schedules (shape files), planning information and development application information (staff reports, studies, by-laws, etc.) as requested by MPAC and agreed to by the Municipality, acting reasonably.
- Deliver other Dependencies as agreed to by the Parties during the Term.

3.4. Delivery and Reporting

Each Party will make reasonable efforts to provide SLA deliverables to the other Party in the manner specified by the other Party, acting reasonably. This may include delivery by MPAC to the Municipality's Consultants and the use of electronic portals, e-permitting solutions and APIs.

MPAC will report on its Service Level performance through Municipal Connect. Where possible, SLA reports will indicate whether a failure to meet a Dependency affected MPAC's performance of the Services in accordance with a Service Level.

3.5. Relationship Meetings

Upon request from the Municipality, a MPAC Regional Manager and/or MPAC Account Manager shall meet the Municipality at an agreed-upon schedule to discuss the Service Levels, provided that MPAC shall meet the Municipality at least once per year unless otherwise declined by the Municipality.

3.6. MPAC Failure to Achieve a Service Level

If MPAC fails to meet a Service Level, MPAC will:

- 3.6.1.** Within 10 days, initiate a problem review to identify the causes of such failure;
- 3.6.2.** Within 30 days, provide a remediation plan and timelines to correct the problem;
- 3.6.3.** Within 60 days, make recommendations to improve procedures and communications between MPAC and the Municipality;
- 3.6.4.** Discuss the failure at the next relationship meeting;
- 3.6.5.** In the event of two consecutive failures of such Service Level or a failure of a Service Level with a Measurement Period of more than one year, the non- performance will be brought to the attention of the MPAC Vice President and Chief Operating Officer and the MPAC Vice President and Chief Valuation and Standards Officer; and
- 3.6.6.** In the event of additional consecutive failures of such Service Level after escalation, MPAC or the Municipality may refer the non-performance to the MPAC Quality Service Commissioner appointed pursuant to the *Municipal Property Assessment Corporation Act, 1997, S.O. 1997, c. 43, Sched. G.*

3.7. Municipality Failure to Meet Dependencies

MPAC will notify the Municipality of instances where a missed Dependency is at risk of causing or has caused a missed Service Level. MPAC will discuss the Dependency at the

next relationship meeting and work with the Municipality to make recommendations to improve procedures and communications between MPAC and the Municipality. The Municipality shall have no further liability or responsibility to MPAC whatsoever for any costs, expenses, losses or damages of any kind in relation to the Municipality's missed Dependency.

3.8. Exceptions to Failures to Meet Service Levels and Dependencies

Neither Party will be considered to have missed their respective Service Level or Dependency if the non-performance occurs as a consequence of any of the following events and the non-performing Party has taken reasonable efforts to mitigate non-performance:

- 3.8.1.** Changes in Applicable Laws;
- 3.8.2.** Failures by third parties not subcontracted by MPAC or the Municipality to provide data or information necessary for performance of the Service Level, including property owners, government, the ARB, courts and the Land Registry Office;
- 3.8.3.** Directions from any Governmental or Regulatory Authority that delay or prevent the performance of a Service Level; or
- 3.8.4.** Any other cause beyond the Party's reasonable control, including, third party network failures, cyberattacks, fires, riots, acts of war, labour disputes (including strikes and lockouts), pandemic, acts of terrorism, accident, explosion, flood, storm, acts of third party providers.

In addition, MPAC will not be considered to have missed a Service Level if the non-performance occurs as a consequence of any of the following events and MPAC has taken reasonable efforts to mitigate non-performance:

- 3.8.5.** Non-performance by the Municipality of a Dependency required by such Service Level; or
- 3.8.6.** The occurrence of any applicable exceptions in Appendix 2 (Service Level Agreement Exhibits).

3.9. Changes to Service Levels and Dependencies

MPAC will conduct a review of the Service Levels and Dependencies at least once every four years with the Municipal Liaison Group.

MPAC may propose the addition or modification of a Service Level or Dependency in consultation with the Municipal Liaison Group and other municipalities. MPAC will make reasonable efforts to agree on the proposed addition or modification with the Municipal Liaison Group.

MPAC will provide at least 90 days written notice to the Municipality of the addition or modification of Service Levels or Dependencies following consultation with and approval by the Municipal Liaison Group. Upon the expiry of such notice period, the Service Levels or Dependencies will be deemed amended in accordance with the written notice.

Notwithstanding any other provision in this SLA, MPAC may at any time change or terminate any Service Levels or other provisions in this SLA if required by Applicable Laws.

3.10. Service Level Agreement Limitation of Liability

With respect to this Section 3 (Service Level Agreement), neither Party will be liable for any claim for a failure to meet a Service Level or Dependency, or any associated losses or damages, including any direct, indirect, consequential, special, tax related (including, for greater clarity, liability for loss of past or future tax revenue in the event an assessment is amended by MPAC, the ARB, or a court for any reason), administrative, or other loss or damage, credit, discount or other remedy in relation to this SLA or any alleged breach thereof, regardless of whether such claim arises in contract (including fundamental breach), tort or any other legal theory.

This SLA does not create any rights or liabilities for either Party beyond those set out in any applicable legislation, including the *Municipal Act, 2001, S.O. 2001, c. 25* and the regulations thereunder, and the *Assessment Act, R.S.O. 1990, c. A.31* (the “**Assessment Act**”) and the regulations thereunder, in each case, as amended from time to time.

For greater clarity, this SLA does not impact MPAC’s obligations under the *Assessment Act*, and MPAC will continue to perform such obligations as required by, and in compliance with, the *Assessment Act*. This SLA does not derogate from MPAC’s obligations under such policies, procedures and standards established by the Minister under Section 10 of the *Municipal Property Assessment Corporation Act, 1997, S.O. 1997, c. 43, Sched. G* (the “*MPAC Act*”) or the statutory duties of MPAC under the *Assessment Act* and/or *MPAC Act*. Where MPAC’s Service Levels under the DSSA differ from or conflict with such policies, procedures and standards, the requirement containing a more stringent, more timely or higher level of service by MPAC to the Municipality shall apply. The Municipality may request that the Minister issue an order under Section 10(3) of the *MPAC Act* to compel compliance by MPAC and/or may refer any non-compliance to the MPAC Quality Service Commissioner.

4. MPAC Permitted Uses of Municipality Documents

4.1. MPAC Licence to Municipality Documents

The Municipality will licence Municipality Documents to MPAC, subject to the Data Terms and Conditions of Use in Section 6 below, for the following uses pursuant to MPAC’s rights and obligations under the *Assessment Act*, the *MPAC Act* and other applicable legislation (the “**MPAC Permitted Uses**”):

- 4.1.1.** To meet the Service Levels outlined in the SLA;
- 4.1.2.** To perform property assessment, valuation and other duties assigned to MPAC and its property assessors pursuant to Section 9(1) of the *MPAC Act*; and
- 4.1.3.** To update, maintain, modify, adapt and verify MPAC databases and information. Pursuant to Section 9(2) of the *MPAC Act*, updated MPAC databases are used to engage in any activity consistent with MPAC’s duties that MPAC’s board of directors considers to be advantageous to MPAC, which include the following:
 - 4.1.3.1.** Providing taxpayers with information to review whether their property assessments are accurate and equitable;
 - 4.1.3.2.** Providing MPAC Data Products to municipalities, including upper-tier municipalities through Municipal Connect and other stakeholders; and
 - 4.1.3.3.** Commercialization of data to offset MPAC’s levy on municipalities.

For greater certainty, the MPAC Permitted Uses shall be in compliance with Applicable Law including MFIPPA and do not include disclosing the Municipality Documents (or any reproduction of the Municipality Documents) directly to any third party or enabling any third party to ascertain, derive, determine or recreate the Municipality Documents.

4.2. Access to Municipality Documents by MPAC Consultants

MPAC may disclose Municipality Documents to a consultant, contractor, agent or supplier retained by MPAC (a “**Consultant**”) solely for the MPAC Permitted Uses in accordance with this Agreement. MPAC is responsible for ensuring that any Consultant abides by the terms and conditions as set out in Section 6 (Data Terms and Conditions).

5. Municipality Permitted Uses of MPAC Data Products

5.1. MPAC Data Products

MPAC will licence products to the Municipality (the “**MPAC Data Products**”), subject to the Data Terms and Conditions of Use in Section 6 below, for the following permitted uses (the “**Municipality Permitted Uses**”):

- MPAC Data Products licensed only for Internal Planning Purposes;
- MPAC Data Products licensed only for Internal Planning Purposes and Internal Operational Purposes;
- MPAC Data Products licensed for Internal Planning Purposes, Internal Operational Purposes and specified External Distribution Purposes; and
- Custom Products subject to additional licensing terms.

5.2. Delivery

All MPAC Data Products will be delivered to the Municipality through Municipal Connect unless otherwise agreed to by the Parties. MPAC will provide an up-to-date list of all available MPAC Data Products and the associated Municipality Permitted Use(s) through Municipal Connect.

5.3. Internal Planning Purposes

For the purposes of this Agreement, an “**Internal Planning Purpose**” is defined as a municipal planning or assessment base management activity pursuant to Section 53 of the *Assessment Act* where MPAC Data is kept internal to the Municipality and not used for the delivery of operations, programs, services, information or any other purposes by the Municipality.

5.4. Internal Operational Purposes

For the purposes of this Agreement, an “**Internal Operational Purpose**” is defined as the delivery of operations, programs, services or information by the Municipality where MPAC Data is kept internal to the Municipality and only used for such operational purposes by the Municipality.

5.5. Access to MPAC Data Products by Consultants

The Municipality may disclose MPAC Data Products to a consultant, contractor, agent or supplier retained by the Municipality (a “**Consultant**”) solely for the Municipality’s use of such MPAC Data Products in accordance with this Agreement. The Municipality is responsible for ensuring that Consultant abides by the terms and conditions set out in Section 6 (Data Terms and Conditions).

5.6. External Distribution

For the purposes of this Agreement, an “**External Distribution Purpose**” is defined as the distribution of MPAC Data Products to any third party other than to a Consultant.

Certain MPAC Data Products are licensed to the Municipality for External Distribution Purposes. These MPAC Data Products will append terms and conditions that specify the permitted avenues for distribution and any access, use and security requirements.

The Municipality is responsible for ensuring that its distribution of such MPAC Data Products abides by any appended terms and conditions. Only specified MPAC Data Products are permitted to be published on the Municipality’s open data websites.

Other MPAC Data Products are not available for external distribution. The municipality may make a Custom Product request for additional external distribution licences.

5.7. Municipality Requests for Custom Products

The Municipality and wholly owned municipal entities may request that MPAC create and license additional custom products for the Municipality’s purposes (“**Custom Products**”). Fees and other licensing terms (including Municipality Permitted Uses) may apply.

In emergency situations and during any declared federal, provincial, or municipal states of emergency, MPAC will make all reasonable efforts to support a Custom Product request including those pertaining to External Distribution Purposes for the purpose of responding to or dealing with, or facilitating a response to or dealing with, the emergency situation or state of emergency.

5.8. Access to MPAC Data Products by Other Third Parties

Unless otherwise expressly permitted by the terms appended to an MPAC Data Product, other third parties to the Municipality including wholly owned and wholly funded municipal entities are not entitled to receive or use MPAC Data Products. Such third parties may contact their MPAC Account Manager to inquire about licensing MPAC Data for their own business purposes. Licensing terms will apply to all MPAC Data Products.

In determining whether fees will apply to MPAC Data Products for other third parties, MPAC will consider the following framework in collaboration with the third party requestor:

Entity Type	Fee for MPAC Data Products	Fee for Supplier Data	May Include But Not Limited To
100% Municipally Funded or Created Entities / DSSABs / LRAs / LSBs / Planning Boards / Conservation Authorities Non-Profit Purpose	No, Unless Custom Product	Yes Supplier Discounts May Apply	BIA / Economic Development, Childcare, Police Services, Fire Services, Emergency Services, Library Boards, Water / Wastewater, Social / Community Housing, Boards of Council, Committees of Council, DSSABs, LRAs, LRBs, Planning Boards, Conservation Authorities
Partially Municipally Owned / Funded Entities Non-Profit Purpose	Reduced or No Fees	Yes Supplier Discounts May Apply	Community Partnerships, Arena Boards, Business Incubators, Public Health Units
Municipal Entities, and Entities Not Created by the Municipality For-Profit Purpose	Commercial Rates, With Consideration For Exceptional Circumstances	Yes	LDCs, Telecommunication Companies, Airports, Certain Infrastructure Projects

5.9. Changes to MPAC Data Products

MPAC may propose the addition or modification of a MPAC Data Product including any appended terms and conditions in consultation with the Municipal Liaison Group.

MPAC will provide at least 90 days written notice for the addition or modification of any MPAC Data Product following consultation with the Municipal Liaison Group. Upon the expiry of such notice period, the amended MPAC Data Product will be deemed effective in accordance with the written notice.

6. Data Terms and Conditions of Use

6.1. Application

- 6.1.1. This Data Terms and Conditions of Use (the “**Terms and Conditions**”) will apply to the licensing of all MPAC Data Products and Municipality Documents (the “**Licensed Data**”).
- 6.1.2. Where supplementary terms and conditions have been appended to MPAC Data Products, they will override any conflict with these Terms and Conditions.
 - 6.1.2.1. This includes data from the Ontario Parcel, where the provisions of the General Municipal Licence Agreement – OPMA Assessment Mapping Data Products (the “**OPMA GMLA**”) apply.

6.2. Licence Grants

- 6.2.1. MPAC hereby grants to the Municipality a non-exclusive, non-transferable and revocable right to use MPAC Data Products solely for the Municipality Permitted Uses

set out in Section 5, provided that the Municipality complies with these Terms and Conditions.

6.2.2. The Municipality hereby grants to MPAC a non-exclusive, non-transferable and revocable right to use Municipality Documents solely for the MPAC Permitted Uses set out in Section 4, provided that MPAC complies with these Terms and Conditions.

6.2.3. No other uses of the Licensed Data are permitted.

6.3. Restrictions

6.3.1. Unless otherwise authorized by these Terms and Conditions, the Licensee will not:

6.3.1.1. transfer, sell, lend, trade, pledge, sublicense, assign, lease, disseminate, disclose or otherwise dispose of Licensed Data, in whole or in part, or any reproduction of Licensed Data, in whole or in part, to any other person or entity, including its Affiliates;

6.3.1.2. post or transmit Licensed Data on any publicly accessible network or open data website, including the Internet, or on any network that does not have secure access by internal authorized users only;

6.3.1.3. modify, adapt, disassemble, reverse engineer, screen scrape, or otherwise tamper with Licensed Data, in whole or in part, or incorporate Licensed Data, in whole or in part, into anything to be used by another person or entity;

6.3.1.4. use Licensed Data to engage in the development of any product or service that competes with the Licensor such as creating a product that competes with commercial data offerings;

6.3.1.5. ascertain, derive or determine, or attempt to ascertain, derive or determine, algorithms or methodologies related to the creation or development of Licensed Data, in whole or in part, including the development of a model, algorithm or artificial intelligence which predicts an estimate or a proxy for any data element contained in the Licensed Data;

6.3.1.6. remove, obscure or otherwise alter markings or notices on Licensed Data relating to the use or distribution of Licensed Data or the intellectual property and proprietary rights of the Licensor and its Suppliers in or to Licensed Data; or

6.3.1.7. store, attempt to store or knowingly permit any person or entity to store Licensed Data, in whole or in part, so as to create a separate depository of Licensed Data or any part thereof, or a database.

For clarity, where the Municipality is the Licensee, the restrictions in this Section 6.3 apply only to the MPAC Data Products; where MPAC is the Licensee, the restrictions in this Section 6.3 apply only to the Municipality Documents.

6.4. Ownership of Licensed Data

6.4.1. The Licensee acknowledges that Licensed Data contains confidential technical and commercial information of the Licensor and its Suppliers and agrees to ensure that Licensed Data will only be used for the applicable MPAC or Municipality Permitted Purposes by the Licensee.

6.4.2. The Licensee acknowledges that (i) copyright, trade secret rights and other intellectual property and proprietary rights reside in Licensed Data, (ii) the Licensor and its Suppliers hold copyright and other intellectual and proprietary rights in Licensed Data and all right, title and interest in and to Licensed Data will at all times be vested in and remain the property of the Licensor, (iii) no change made to Licensed Data, however extensive, will affect or negate the right, title and interest of the Licensor and its

Suppliers in the Licensed Data; (iv) no ownership rights in the Licensed Data are transferred to the Licensee, and (v) the Licensor reserves all copyright, trade secret, intellectual property and proprietary rights not expressly granted hereunder.

6.5. Disclaimers

- 6.5.1.** The Licensee acknowledges that (i) the Licensor provides Licensed Data on an “as is” and “where available” basis and makes no guarantee, warranty, representation or condition of accuracy, completeness, usefulness for the Licensee’s purpose or intent to provide updates, fixes, maintenance or support, (ii) the Licensor and its Suppliers expressly disclaim all warranties, representations or conditions, express or implied, including warranties of merchantability and fitness for use, non-infringement of third party rights or those arising by law or by usage of trade or course of dealing, and (iii) all risk as to the results and performance of the Licensed Data is assumed by the Licensee.
- 6.5.2.** Where the Licensed Data is supplied by the Licensor through a website, the Licensee recognizes that the operation of the Licensor’s website may not be uninterrupted or secure. Without limiting the foregoing disclaimer, the Licensor makes no representation, warranty or condition that (i) its website is compatible with the Licensee’s equipment and/or software, (ii) its website will be continuously available or will function without interruption, (iii) its website will be error free or that errors will be corrected, (iv) use of its website will be free of viruses or other destructive or disruptive components, or (v) use of its website will not infringe the rights (including intellectual property rights) of any person.
- 6.5.3.** The Licensee will not be obligated to defend any third party intellectual property claims made against the Licensor.

6.6. Indemnity and Limitation of Liability

- 6.6.1.** The Licensee agrees that (i) the Licensor and its Suppliers will not be liable to the Licensee or any other person for any late delivery of Licensed Data, loss of revenue, profit or savings, lost or damaged data or other commercial or economic loss or for any indirect, incidental, special or consequential damages whatsoever, even if the Licensor or its Suppliers have been advised of the possibility of such damages or for claims of any nature by a third party, (ii) such limitation of liability will apply whether or not liability results from a fundamental term or condition or a fundamental breach of these Terms and Conditions, arising from use of Licensed Data or otherwise (and whether arising in contract, tort or under any other theory of law or equity) under, arising from, connected with or related to, these Terms and Conditions, (iii) the Licensee agrees to indemnify and hold harmless the Licensor and its Suppliers and their respective officers, directors, employees and representatives from and against all claims, actions, damages or losses in respect of any breach of these Terms and Conditions by the Licensee, its Consultants or any third party that accesses the Licensor Data; and (iv) in respect of the indemnity provided in this section, the Licensee will pay resulting costs, damages, reasonable legal fees, penalties and expenses finally awarded. Subject to the above limitations, the Licensor’s maximum aggregate liability for this Section 6 hereunder for the Licensed Data is limited to \$5,000.

6.7. No Unauthorized Disclosure of Licensed Data

- 6.7.1.** Unless otherwise authorized by these Terms and Conditions, the Licensee will hold all Licensed Data in confidence, and will not reproduce or otherwise disclose any

Licensed Data except to the Licensee's employees and Consultants to the extent such parties need to know such information to fulfil or perform their obligations under these Terms and Conditions, are informed of the confidential nature of Licensed Data, are directed to hold Licensed Data in the strictest confidence, and agree to act in accordance with these Terms and Conditions.

- 6.7.2.** The Licensee will make all reasonable efforts to ensure that Licensed Data is stored on its system or otherwise handled such that Licensed Data is secure from unauthorized access.
- 6.7.3.** The Licensee will promptly notify the Licensor of any misuse, misappropriation or unauthorized disclosure of such Licensed Data which has come to the Licensee's attention and promptly take all reasonably necessary corrective actions to investigate, contain and remediate the incident.
- 6.7.4.** The Licensee acknowledges that: (i) unauthorized disclosure of Licensed Data could reasonably be expected to significantly prejudice the competitive position of the Licensor and its Suppliers and, absent any final decision or order of any competent court or tribunal, will not disclose Licensed Data to any other person without the written consent of the Licensor; and (ii) the Licensee will give, where reasonably practical and legally permissible, at least three business days notice to the Licensor of the possibility of any such decision, order or decision and will co-operate with the Licensor and its Suppliers in respect thereto.

6.8. Compliance with Applicable Laws Including Freedom of Information Requests and/or Disclosure to External Parties

- 6.8.1.** The Licensee agrees to comply with all Applicable Laws including the Licensee's obligations under MFIPPA.
- 6.8.2.** For greater certainty, when considering the statutory disclosure of any Licensed Data, in respect to a Freedom of Information request or otherwise, the Licensee acknowledges that it may be required to provide notice of Third Party Information to the Licensor under Section 21 of MFIPPA before any release decision is made. The Licensee may also transfer the relevant parts of an FOI request to the Licensor using the greater interest provisions of Section 18 of MFIPPA.

6.9. Records and Audit

- 6.9.1.** The Licensee agrees to maintain adequate records during the Term and for at least two years after termination of the Agreement to substantiate compliance. For greater certainty, such records may include user requests, access and storage logs, security policies, documented controls and contracts with third parties accessing Licensed Data.
- 6.9.2.** Upon at least ten days' written notice by MPAC, the Municipality will permit the MPAC or its representatives to access its premises, equipment and software during business hours to allow electronic or manual audits to be conducted solely for compliance with the Permitted Uses of MPAC Data Products, provided that MPAC and its representatives take all reasonable steps to minimize interference with the Municipality's operations.

6.10. Term and Termination

- 6.10.1.** The Term of this Agreement shall be four years from the Effective Date.
- 6.10.2.** Upon the conclusion of the Term, the Agreement shall automatically renew for an additional year unless the Municipality provides written notice to MPAC of its intent to

not renew the Agreement, in which event the Agreement shall terminate at the conclusion of the current Contract Year.

- 6.10.3. The Parties may mutually agree in writing to terminate this Agreement.
- 6.10.4. The Licensor may provide written notice to the Licensee where (i) the Licensee is in breach of any Terms and Conditions; or (ii) if these Terms and Conditions conflict with any Applicable Laws or legal instrument arising thereunder.
- 6.10.5. The Parties will meet within ten days of such notice and make all reasonable efforts to develop and agree to a remedial course of action.
- 6.10.6. Should the Parties be unable to agree to a remedial course of action, the Licensor may terminate the Licensee's licence and right to use the Licensor Data.
- 6.10.7. In addition to or in lieu of termination rights, the Licensee agrees that the Licensor is entitled to injunctive relief to restrain any continuation of a breach of these Terms and Conditions after receipt of written notice to the Licensee to cease activities causing the breach.
- 6.10.8. For greater clarity, any termination under these Terms and Conditions does not impact either Party's obligations to provide legislated products to the other Party, including MPAC's obligations to provide statutory products to the Municipality under the *Assessment Act* or other applicable legislation.

6.11. Destruction and Post Termination Obligations

- 6.11.1. When Licensed Data is no longer required for the purposes set out in these Terms and Conditions or upon termination of the Agreement, upon request of the Licensor, the Licensee agrees to destroy Licensed Data and provide written confirmation of same.
- 6.11.2. Notwithstanding the foregoing, if applicable, the Parties may retain one copy of applicable Licensed Data to permit the Parties to satisfy their respective regulatory record retention obligations, where such copy of Licensed Data will not be accessible by the Licensee or its officers, directors, employees, representatives or agents in the ordinary course.

7. General

- 7.1.1. This Agreement will not be assignable, either in whole or in part, by either Party without the prior written consent of the other Party.
- 7.1.2. This Agreement replaces and supersedes any earlier agreements, undertakings, arrangements or otherwise, verbal or in writing, between the Parties with respect to the subject matter covered, including the Service Level Agreement, the Municipal Licence Agreement and Product Use Sheets, the Municipal Connect Licence and the OPMA GMLA.
- 7.1.3. Sections 6.3 (Restrictions), 6.4 (Ownership of Licensed Data), 6.5 (Disclaimers), 6.6 (Indemnity and Limitation of Liability), 6.7 (No Unauthorized Disclosure of Licensed Data), 6.9 (Records and Audit) and 6.11 (Destruction and Post Termination Obligations) will survive the termination of this Agreement.
- 7.1.4. This Agreement will be construed and interpreted in accordance with the laws of the Province of Ontario and the Parties agree to attorn to the exclusive jurisdiction of the courts of Ontario for resolution of any dispute hereunder.
- 7.1.5. Unless otherwise advised in writing, any notice to be delivered hereunder will, in the case of the Municipality, be to its Clerk at City Hall or Administrative Centre and, in the case of MPAC, will be to its President and Chief Administrative Officer.
- 7.1.6. No waivers or amendments will be effective unless expressly written and signed by both Parties.

7.1.7. If any provision of this Agreement is held to be invalid, illegal or unenforceable by a court of competent jurisdiction, the validity, legality and enforceability of the remaining provisions will not in any way be affected or impaired thereby, and such provision will be deemed to be restated to reflect the parties' original intentions as nearly as possible in accordance with Applicable Laws.

By signing below, each Party acknowledges that it has read and understood the terms of this Agreement, and for good and valuable consideration, agrees to be bound by these terms:

“MUNICIPALITY”

MUNICIPAL PROPERTY ASSESSMENT CORPORATION

Signed: _____

Signed: Carmelo Lipsi

Name: _____

Name: Carmelo Lipsi

Title: _____

Title: Vice-President and COO

Date: _____

Date: April 24, 2023.

Signed: _____

Signed: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Data Sharing and Services Agreement Appendix 1 – Definitions

<u>Term</u>	<u>Definition</u>
Acknowledgment	The successful registration of an Enquiry in MPAC's WorkSight portal, which will be communicated to the Municipality.
Affiliates	An affiliate as defined in the <i>Business Corporations Act, R.S.O. 1990, c. B.16</i> .
Agreement	The Data Sharing and Services Agreement.
API	Application Programming Interface
Applicable Laws	Applicable statutes, bylaws, regulations, orders, ordinances or judgments, in each case of any Governmental or Regulatory Authority.
Apportionment	An apportionment by MPAC of the assessed value made pursuant to Section 356 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i> , as amended, or Section 322 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i> , as amended.
ARB	Assessment Review Board.
Assessment Act	<i>Assessment Act, R.S.O. 1990, c. A.31</i> .
Assessment-Sale Price Ratio or ASR	Assessment-Sale Price Ratio has the meaning defined in the IAAO Glossary for Property Appraisal and Assessment (Second Edition).
Building Plan	Documents outlining the details of construction projects submitted to the Municipality.
Building Permit	A new official permit, or any updates or revisions to an existing official permit, issued by the Municipality, that evidences the granting by the Municipality of its formal permission for the commencement of construction, demolition, addition or renovation to a property.
Business Day	Monday to Friday, excluding Federal and Provincial statutory holidays observed by MPAC at its offices in Pickering, Ontario.
Condominium Plan	A new registered condominium plan.
Condominium Plan Information Form or CPIF	Condominium plan information form which is used by the Municipality as a basis to apportion the unpaid taxes pursuant to Section 356 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i> , as amended, or Section 322 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i> , as amended.
Coefficient of Dispersion or COD	Coefficient of Dispersion has the meaning defined in the IAAO Glossary for Property Appraisal and Assessment (Second Edition).
Complete Building Permit	A Building Permit that includes, at a minimum, the following information to enable MPAC to log it into the Permit Tracking System: (i) permit number; (ii) issue date; (iii) municipal address (iv) legal description and (iv) assessment roll number (where known).

<u>Term</u>	<u>Definition</u>
Completed MPAC Response Form	An MPAC Response Form completed by MPAC and delivered to the Municipality.
Completed Tax Application	A Tax Application whose factual information MPAC has reviewed and for which MPAC has provided a response on MPAC's Response Form, for the Municipality's use in deciding whether to approve or reject the Tax Application.
Completed Vacant Unit Rebate Application	A Vacant Unit Rebate Application whose factual information MPAC has reviewed and responded to.
Consolidation	The amalgamation of two or more lots or parcels of land that have the same ownership, into one parcel or lot of land.
Consultant	A consultant, contractor, agent or supplier retained by the Licensee who uses Licensed Data solely for the Licensee's use of Licensed Data in accordance with this Agreement, provided that prior to delivery of Licensed Data to Consultant, the Licensee has an executed contract with Consultant wherein Consultant agrees to adhere to Section 6 (Data Terms and Conditions of Use).
Contract Year	Initially, the period commencing on the Effective Date and ending 12 months following the Effective Date, and thereafter, each successive twelve-month period during the Term, provided that the final Contract Year will end on the last day of the Term.
Custom Products	Custom products created and licensed by MPAC to the Municipality subject to additional licensing terms and conditions. Custom Products may also be created and licensed by MPAC to third parties.
Data Terms and Conditions of Use	The terms and conditions for use by the Municipality, MPAC and Consultants of Licensed Data.
Dependencies	The activities which the Municipality must complete in a timely manner in order for MPAC to be able to perform the Services in a manner that meets the Service Levels.
DSSA	The Data Sharing and Services Agreement.
Effective Date	The date upon which the Agreement shall be effective.
Enquiry	An Urgent Enquiry and a Non-Urgent Enquiry.
External Distribution Purpose	The distribution of MPAC Data Products to any third party other than to a Consultant.
Governmental or Regulatory Authority	Any government, regulatory authority, governmental department, agency, commission, bureau, official, minister, court, board or tribunal or other law or regulation making entity having jurisdiction over MPAC or the Municipality.
IAAO	International Association of Assessing Officers.

<u>Term</u>	<u>Definition</u>
IAAO Standards	The technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Internal Planning Purposes	A municipal planning or assessment base management activity pursuant to Section 53 of the <i>Assessment Act</i> where MPAC Data Products are kept internal to the Municipality and not used for the delivery of operations, programs, services, information or any other purposes by the Municipality.
Internal Operational Purposes	The delivery of operations, programs, services or information by the Municipality where MPAC Data Products are kept internal to the Municipality and only used for such operational purposes by the Municipality.
Land Registry Office	Offices of the government of Ontario in which title or ownership in real property is registered.
Land Registry System	System through which land registration documents are submitted to and recorded by the Land Registry Office.
Licensed Data	MPAC Data Products for the Municipality; Municipality Documents for MPAC.
Licensee	The Municipality for MPAC Data Products; MPAC for Municipality Documents.
Licensor	MPAC for MPAC Data Products; the Municipality for Municipality Documents.
MFIPPA	<i>Municipal Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. M.56.</i>
Monthly PRAN Report	The report prepared by MPAC that sets out: (i) all of the PRANs issued by MPAC during the immediately preceding calendar month; (ii) changes in property values and Property Class associated with such PRANs, excluding changes due to factual errors related to school support and MPlans; and (iii) reasons for MPAC's issuance of such PRANs.
MPAC	Municipal Property Assessment Corporation.
MPAC Data Products	Licensed MPAC data products made available by MPAC in accordance with the Agreement.
MPAC Regional Manager	MPAC's Regional Manager of Municipal and Stakeholder Relations for the Municipality.
MPAC Account Manager	MPAC's Account Manager of Municipal and Stakeholder Relations for the Municipality.
MPAC's Response Form	MPAC's form used for recording Tax Application information.
Measurement Period	The period of time used to measure MPAC's performance of a Service against the related Service Level.
MPlan	A new registered plan of subdivision.
Municipal Connect	MPAC's website portal for distributing MPAC Data Products to the Municipality.

<u>Term</u>	<u>Definition</u>
Municipal Liaison Group (MLG)	An MPAC committee comprised of municipal and association representatives. Membership reflects a broad spectrum of Ontario municipal issues and interests.
Municipal Licence Agreement	The Property Assessment Information Licence – Municipalities effective January 1, 2007 previously executed by the Parties.
Municipality	The municipality which is a Party to the Agreement.
Municipal Connect Licence	The Municipal Connect Terms and Conditions Of Use which authorized municipal users agreed to when accessing MPAC data on Municipal Connect.
Municipality Documents	Source documents from the Municipality required to meet the Dependencies.
New Assessment Forecast	MPAC's forecasted increase to the assessed value of each Property Category during a calendar year that directly results from either: (i) Building Permits issued in respect of such Property Categories during such calendar year; or (ii) the Municipality notifying MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada.
New Assessment Report	A report that sets out: (i) MPAC's forecasted increase to the assessed value of each Property Category <u>during each of the immediately preceding five calendar quarters</u> that directly results from Building Permits issued in respect of such Property Category during each such quarter or notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada; and (ii) MPAC's forecasted increase to the assessed value of each Property Category <u>during a calendar year</u> that directly results from Building Permits issued in respect of such Property Category during such calendar year or notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada.
Non-Urgent Enquiry	Any Enquiry received by MPAC from the Municipality submitted to MPAC's WorkSight portal.
Omitted Assessment Change	A change in assessed value as a consequence of construction following issuance of a Building Permit that is liable for omitted tax treatment in accordance with Section 33 of the <i>Assessment Act, R.S.O. 1990, c. A.31</i> .
OPMA Agreement	The General Municipal Licence Agreement – OPMA Assessment Mapping Data Products which licenses Ontario Parcel data to the Municipality.
Parties	MPAC and the Municipality and Party means either one of them, as applicable.

<u>Term</u>	<u>Definition</u>
Permit Tracking System	MPAC's central repository of Building Permits.
PRAN	The Post Roll Amended Notice, which MPAC may issue to correct one or more factual errors in the assessed value, classification or tax status of a property pursuant to Section 32(1.1) of the <i>Assessment Act, R.S.O. 1990, c. A. 31</i> , as amended from time to time.
Preliminary New Assessment Forecast	MPAC's forecasted increase to the assessed value of each Property Category during the immediately subsequent calendar year, based on: (i) Building Permits; (ii) notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada; and (iii) other historical data and information that MPAC previously received in respect of each such Property Category.
Product Use Sheets	Amendments to the Municipal Licence Agreement for MPAC data to fulfill the Municipality's custom MPAC data requests previously executed by the Parties.
Property Category	All properties located in the Province of Ontario that MPAC classifies as: (i) residential; (ii) residential condominium; (iii) commercial and industrial; or (iv) new registered plans of subdivision; or (v) properties owned by the Province of Ontario or the Government of Canada.
Property Class	The property classes set forth under the <i>Assessment Act, R.S.O. 1990, c. A. 31</i> , and the property subclasses provided in the regulations made thereunder, all as amended from time to time.
Response	The provision of a sufficient answer to the Municipality's Enquiry, not including any follow up or further Enquiries, and/or the provision of a reasonable timeline for the complete resolution of the Enquiry.
RPlan	A reference plan, a graphical representation of descriptions of land, and representations of divisions of land, under the <i>Planning Act, RSO 1990 Ch.P. 13</i> , following a transfer of a property, that is deposited in a Land Registry Office located within the Province of Ontario.
Severance / Consolidation Information Form or SCIF	The form which sets out information related to an Apportionment, and is used by the Municipality to apportion unpaid taxes among the parcels as provided under section 356(1) of <i>Municipal Act, 2001, S.O. 2001, c. 25</i> , as amended, or Section 322(1) of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i> , as amended.
Service Levels	The criteria set out in the SLA that MPAC commits to achieving when providing the Services.
Services	The services that MPAC provides to the Municipality as provided in the SLA.

<u>Term</u>	<u>Definition</u>
Service Level Agreement (SLA)	A set of Service Levels developed by MPAC and municipalities that establishes meaningful performance standards for assessment services.
Severance	The separation, authorized by the Municipality or its authorized delegate, of a piece of land to form a new lot or a new parcel of land.
Supplementary Assessment Change	A change in assessed value as a consequence of construction following issuance of a Building Permit that is liable for supplementary treatment in accordance with Section 34 of the <i>Assessment Act, R.S.O. 1990, c. A.31</i> , effective on the date on which the property commences to be used for any purpose.
Suppliers	For MPAC Data Products, MPAC and MPAC data licensors which may include Teranet Inc. and its affiliates and the Province of Ontario. For Municipality Documents, the Municipality and the Municipality's data suppliers.
Tax Application	An application for a refund of, or adjustment to, property taxes that: (i) in the case of the City of Toronto, has been filed under Sections 323 or 325 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i> , as amended from time to time; (ii) in the case of a municipality other than the City of Toronto, has been filed under Sections 357 or 358 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i> , as amended from time to time; and (iii) the Municipality has delivered to MPAC for MPAC's review.
Term	The duration of the Agreement as specified in Section 6.10.
Terms and Conditions	The Data Terms and Conditions of Use.
Third Party Information	Trade secrets or scientific, technical, commercial, financial or labour relations information that is supplied by the Licensor to the Licensee in confidence, either implicitly or explicitly, pursuant to MFIPPA.
Timely Building Permit	A Building Permit that MPAC added into the Permit Tracking System within 30 days following MPAC's receipt of such Building Permit from the Municipality.
Timely Completed Tax Application	A Completed Tax Application that MPAC has delivered to the Municipality within 90 days following MPAC's receipt of such Tax Application.
Timely Completed Vacant Unit Rebate Application	Collectively, a Completed Vacant Unit Rebate Application and the property specific facts related to such Vacant Unit Rebate Application, that MPAC has delivered to the Municipality within 60 days of MPAC's receipt of such Vacant Unit Rebate Application.
Urgent Enquiry	An Enquiry that would reasonably be viewed by the Municipality and MPAC as having a material impact on the Municipality's ability to properly bill and collect taxes or which is required for the purposes of answering a question of material importance at a council meeting.

<u>Term</u>	<u>Definition</u>
Vacant Unit Rebate Application	An application for a vacant unit rebate of property taxes that: (i) in the case of the City of Toronto, has been filed as part of Toronto's tax rebate program that it created and maintains as required by Section 331 of the <i>City of Toronto Act, 2006</i> , S.O. 2006, c. 11, Sched. A, as amended from time to time; or (ii) in the case of a municipality other than the City of Toronto, has been filed as part of such Municipality's tax rebate program that it created and maintains as required by Section 364 of the <i>Municipal Act, 2011</i> , S.O. 2001, c. 25, as amended from time to time.
Year End Tax File	The electronic data file that MPAC delivers to the Municipality each calendar year for municipal planning and tax purposes.
Year End Tax File Error	A problem with the Year-End Tax File that requires revisions by MPAC in order for the Municipality to load or levy taxes from such Year-End Tax File.

Appendix 2 - Service Level Agreement Exhibits

Pursuant to Section 3.2 of the Agreement, the following exhibits collectively provide the Service Levels to the Service Level Agreement.

**PART 1
SERVICE LEVELS APPLICABLE TO THE ASSESSMENT ROLL**

Service Level Name:	Accuracy of Assessment of Residential Properties
Service Level Objective:	To measure the accuracy and/or uniformity of reassessment values, for residential properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ ASR ”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“ COD ”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy of Assessment of Farm Properties
Service Level Objective:	To measure the accuracy and/or uniformity of reassessment values, for farm properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy of Assessment of Multi-Residential Properties
Service Level Objective:	To measure the accuracy and/or uniformity, for multi-residential properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy of Assessment of Commercial and Industrial Properties
Service Level Objective:	To measure the accuracy and/or uniformity, for commercial and industrial properties, against the internationally recognized mass appraisal IAAO Standards.
Service Level Requirement:	Accuracy will meet the acceptable range of the Assessment-Sale Price Ratio (“ASR”) as set forth in the IAAO Standards. Uniformity will meet the Coefficient of Dispersion (“COD”) standards as set forth in the IAAO Standards.
Definitions:	“ IAAO Standards ” means the technical standards related to property tax administration, property tax policy, valuation of property, mass appraisal and related disciplines that are maintained and published by the IAAO, as amended from time to time.
Measurement Process:	This Service Level will be measured in accordance with the IAAO Standards. Where MPAC determines, acting reasonably, that there is inadequate sales data within a Municipality to calculate the ASR or COD, MPAC shall determine the appropriate geographic area to use to calculate a statistically reliable ASR or COD, as applicable.
Measurement Period:	N/A.
Frequency:	At the time of the province-wide reassessment.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	With the assessment roll.

Service Level Name:	Accuracy and Timeliness of Delivery of the Year-End Tax File
Service Level Objective:	To provide the Year-End Tax File annually no later than December 8th, in the agreed upon format, that can be successfully loaded into a Municipality's system.
Service Level Requirements:	<p>MPAC will deliver the Year-End Tax File to Municipalities no later than December 8th of each calendar year. If a Year-End Tax File Error is discovered that prevents the Year-End Tax File from being loaded, MPAC will provide a Year-End Tax File Error free replacement Year-End Tax File within seven Business Days of a Municipality notifying MPAC of the Year-End Tax File Error.</p> <p>MPAC will provide a minimum of six months' notice of any changes to the format of the Year-End Tax File.</p>
Definitions:	<p>"Year-End Tax File Error" means a problem with the Year-End Tax File that requires revisions by MPAC in order for the Municipality to load or levy taxes from such Year-End Tax File.</p> <p>"Year-End Tax File" means the electronic data file that MPAC delivers to each Municipality each calendar year for municipal planning and tax purposes.</p>
Measurement Process:	MPAC will monitor the number of timely Year-End Tax Files delivered by December 8th each calendar year to Municipalities in the agreed upon format, and will identify the number of Year-End Tax Files that cannot be loaded.
Measurement Period:	Calendar year.
Formula:	N/A.
Dependencies:	<p>Each Municipality must be capable of accepting the Year-End Tax File in the applicable format.</p> <p>Data provided in the Year-End Tax File may be used only in accordance with Section 53(3) of the <i>Assessment Act, R.S.O. 1990, c. A.31</i>.</p>
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Annually, and the report will include a list, provided by MPAC, of the quality control process checks performed by MPAC on the Year-End Tax File.

Part 2
SERVICE LEVELS APPLICABLE TO ASSESSMENT IN-YEAR MAINTENANCE

Service Level Name:	Timeliness of Processing Building Permit Notifications
Service Level Objective:	To ensure all Building Permit notifications are loaded to MPAC's Permit Tracking System database within a specified time.
Service Level Requirements :	<p><u>Paper Building Permits</u>. At least 90% of the total number of Building Permits that MPAC receives in paper format from a Municipality in a calendar month will be added into MPAC's Permit Tracking System within 30 days following MPAC's receipt of such Building Permits from such Municipality.</p> <p><u>Electronic Building Permits Not Received in the Predefined Format</u>. At least 90% of the total number of Building Permits that MPAC receives electronically from a Municipality in a calendar month that have not been completed in the predefined format as published by MPAC will be added into MPAC's Permit Tracking System within 30 days following MPAC's receipt of such Building Permits from such Municipality.</p> <p><u>Electronic Building Permits Received in the Predefined Format</u>: All Building Permits that MPAC receives electronically from a Municipality in a calendar month completed in the predefined format as published by MPAC, will be added into MPAC's Permit Tracking System within 30 days following MPAC's receipt of such Building Permits from such Municipality.</p>
Definitions:	<p>"Complete Building Permit" means a Building Permit that includes, at a minimum, the following information to enable MPAC to log it into the Permit Tracking System: (i) permit number; (ii) issue date; (iii) municipal address (iv) legal description and (iv) assessment roll number (where known).</p> <p>"Permit Tracking System" means MPAC's central repository of Building Permits.</p> <p>"Timely Permit" means a Building Permit that MPAC added into the Permit Tracking System within 30 days following MPAC's receipt of such Building Permit from the Municipality.</p>

Measurement Process:	<p>MPAC will track each Building Permit that it receives in paper format from the moment it arrives in MPAC's central processing facility. Each paper-format Building Permit that MPAC receives at its Central Processing Facility will be stamped with the date and time of such receipt.</p> <p>MPAC will track each Building Permit that it receives electronically from the moment it is received in the designated mailbox or through the MPAC-designated web service.</p>
Measurement Period:	Calendar month.
Formula:	$\frac{\text{Total number of Timely Permits in a calendar month}}{\text{Total number of Building Permits loaded into MPAC's Permit Tracking System for the Municipality in the same calendar month}}$ <p>expressed as a percentage.</p>
Dependencies:	All Building Permits delivered by Municipalities to MPAC, whether electronically or in paper format, must be Complete Building Permits.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Monthly.

Service Level Name:	Timeliness of Delivery of the Quarterly and Preliminary New Assessment Forecasts
Service Level Objective:	To deliver preliminary and quarterly forecasting reports to Municipalities predicting new assessment growth.
Service Level Requirements:	<p>MPAC will deliver a New Assessment Forecast to Municipalities within 30 days following the end of each of the first three quarters in a calendar year. For clarity, MPAC will deliver a total of three New Assessment Forecasts to Municipalities during a calendar year.</p> <p>MPAC will deliver a Preliminary New Assessment Forecast to Municipalities within 30 days following the commencement of the fourth quarter of each calendar year.</p>
Definitions:	<p>“New Assessment Forecast” means MPAC’s forecasted increase to the assessed value of each Property Category during a calendar year that directly results from either</p> <p>(i) Building Permits issued in respect of such Property Categories during such calendar year or (ii) the Municipality notifying MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada.</p> <p>“Preliminary New Assessment Forecast” means MPAC’s forecasted increase to the assessed value of each Property Category during the immediately subsequent calendar year, based on: (i) Building Permits; (ii) notifications from the Municipalities in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada; and (iii) other historical data and information that MPAC previously received in respect of each such Property Category.</p>
Measurement Process:	<p>MPAC will track the period of time from the end of the calendar quarter until MPAC delivers the New Assessment Forecast.</p> <p>MPAC will track the period of time beginning at the commencement of the fourth calendar quarter until MPAC delivers the Preliminary New Assessment Forecast.</p>
Measurement Period:	Calendar quarter.
Formula:	N/A.

<p>Dependencies:</p>	<p>All Building Permits delivered by Municipalities to MPAC must be Complete Building Permits and must be received by MPAC within 30 days following their issuance by the Municipality.</p> <p>Municipalities must notify MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada in a timely manner.</p> <p>All notifications by Municipalities to MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada must contain sufficient information to enable MPAC to predict accurate new assessment growth.</p>
<p>Additional Exceptions:</p>	<p>N/A.</p>
<p>Delivery of Service Level Report by MPAC:</p>	<p>Quarterly for the New Assessment Forecasts (except for the fourth calendar quarter of a calendar year).</p> <p>Annually for the Preliminary New Assessment Forecast.</p>

Service Level Name:	Timeliness of MPAC's delivery of the New Assessment Report to Municipalities.
Service Level Objective:	To provide a report to Municipalities that compares actual versus forecasted new assessment growth.
Service Level Requirement:	MPAC will deliver the New Assessment Report to Municipalities within 30 days following the end of each calendar year.
Definitions:	<p>"New Assessment Report" means a report that sets out:</p> <p>(i) MPAC's forecasted increase to the assessed value of each Property Category <u>during each of the immediately preceding five calendar quarters</u> that directly results from Building Permits issued in respect of such Property Category during each such quarter or notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada; and (ii) MPAC's forecasted increase to the assessed value of each Property Category <u>during a calendar year</u> that directly results from Building Permits issued in respect of such Property Category during such calendar year or notifications from the Municipality in respect of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada.</p>
Measurement Process:	MPAC will track the period of time from the end of the calendar year until MPAC delivers the New Assessment Report.
Measurement Period:	Calendar year.
Formula:	N/A.
Dependencies:	<p>All Building Permits delivered by Municipalities to MPAC must be Complete Building Permits and must be received by MPAC within 30 days following their issuance by the Municipality.</p> <p>Municipalities must notify MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada in a timely manner.</p> <p>All notifications by Municipalities to MPAC of new construction, alterations or additions to properties owned by the Province of Ontario or the Government of Canada must</p>

	contain sufficient information to enable MPAC to predict accurate new assessment growth.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Annual.

Service Level Name:	Processing of Supplementary and Omitted Assessments
Service Level Objective:	Process Supplementary Assessment Change and Omitted Assessment Change in a timely manner.
Service Level Requirement:	Process at least 85% of the total value of Supplementary Assessment Change and related Omitted Assessment Change within one year of such Supplementary Assessment Change or Omitted Assessment Change, and the balance of the total value of Supplementary Assessment Change and related Omitted Assessment Change in accordance with the requirements of Sections 33 and 34 of the <i>Assessment Act</i> .
Definitions:	<p>"Supplementary Assessment Change" means a change in assessed value as a consequence of construction following issuance of a Building Permit that is liable for supplementary treatment in accordance with Section 34 of the <i>Assessment Act</i>, R.S.O. 1990, c. A.31, effective on the date on which the property commences to be used for any purpose.</p> <p>"Omitted Assessment Change" means a change in assessed value as a consequence of construction following issuance of a Building Permit that is liable for omitted tax treatment in accordance with Section 33 of the <i>Assessment Act</i>, R.S.O. 1990, c. A.31.</p>
Measurement Process:	<p>For each Property Category, MPAC will track the period of time it takes from when the property commences to be used until the Supplementary Assessment Change and the related Omitted Assessment Change is entered into and approved in MPAC's systems.</p> <p>For each Property Category, MPAC will measure the Supplementary Assessment Change and the related Omitted Assessment Change attributable to properties that commence to be used that are entered and approved in MPAC's systems.</p>
Measurement Period:	Calendar year.
Formula:	<p>Total value of Supplementary Assessment Change and Omitted Assessment Change for each Property Category within the calendar year approved in MPAC's systems within one year following the date each property becomes occupied ÷ Total value of Supplementary Assessment Change and the Omitted Assessment Change for that same Property Category within the calendar year, expressed as a percentage.</p>

Dependencies:	All Building Permits delivered by Municipalities to MPAC must be Complete Building Permits and must be received by
	<p>MPAC within 30 days following their issuance by the Municipality.</p> <p>The Municipality must provide non-residential building plans to MPAC within 10 days of request by MPAC.</p> <p>The Municipality must notify MPAC that applicable properties have become occupied and/or provide MPAC with timely updates on the progress of construction, alterations or additions.</p>
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Annually.

Service Level Name:	Timeliness of Delivery of Monthly PRAN Reports
Service Level Objective:	To deliver Monthly PRAN Reports to Municipalities by specified dates.
Service Level Requirements:	MPAC will deliver the Monthly PRAN Report to Municipalities within 30 days following the end of each calendar month.
Definitions:	<p>“Monthly PRAN Report” means the report prepared by MPAC that sets out: (i) all of the PRANs issued by MPAC during the immediately preceding calendar month; (ii) changes in property values and Property Class associated with such PRANs, excluding changes due to factual errors related to school support and MPlans; and (iii) reasons for MPAC’s issuance of such PRANs.</p> <p>“MPlan” means a new registered plan of subdivision.</p> <p>“PRAN” means the Post Roll Amended Notice, which MPAC may issue to correct one or more factual errors in the assessed value, classification or tax status of a property pursuant to Section 32(1.1) of the <i>Assessment Act, R.S.O. 1990, c. A. 31</i>, as amended from time to time.</p> <p>“Property Class” means the property classes set forth under the <i>Assessment Act, R.S.O. 1990, c. A. 31</i>, and the property subclasses provided in the regulations made thereunder, all as amended from time to time.</p>
Measurement Process:	N/A.
Measurement Period:	Calendar month.
Formula:	N/A.
Dependencies:	N/A.
Additional Exceptions:	N/A.
Delivery of Service Level Report by MPAC:	Monthly

Service Level Name:	Timeliness of Delivery of the Severance/Consolidation Information Form (“SCIF”)
Service Level Objective:	To deliver to Municipalities at least 90% of the total number of SCIFs within 150 days of plan registration
Service Level Requirement:	<p>At least 90% of the total number of SCIFs in respect of MPlans registered in the Land Registry System during a calendar year will be delivered by MPAC to the Municipality within 150 days following such registration.</p> <p>100% of the total number of SCIFs in respect of MPlans registered in the Land Registry System will be delivered by MPAC to the Municipality within one year following such registration.</p> <p>At least 90% of the total number of SCIFs in respect of RPlans registered in the Land Registry System during a calendar year will be delivered by MPAC to the Municipality within 150 days following the registration of the first sale on such RPlan.</p> <p>100% of the total number of SCIFs in respect of RPlans registered in the Land Registry System will be delivered by MPAC to the Municipality within one year following such registration of the first sale on such RPlan.</p>
Definitions:	<p>“Apportionment” means an apportionment by MPAC of the assessed value made pursuant to Section 356 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i>, as amended, or Section 322 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended.</p> <p>“Consolidation” means the amalgamation of two or more lots or parcels of land that have the same ownership, into one parcel or lot of land.</p> <p>“MPlan” means a new registered plan of subdivision.</p> <p>“RPlan” means a reference plan, a graphical representation of descriptions of land, and representations of divisions of land, under the <i>Planning Act, RSO 1990 Ch.P.13</i>, following a transfer of a property, that is deposited in a Land Registry Office located within the Province of Ontario.</p> <p>“SCIF” means the Severance/Consolidation Information Form, which sets out information related to an Apportionment, and is used by Municipalities to apportion unpaid taxes among the parcels as provided under section 356(1) of <i>Municipal Act</i>,</p>

	<p>2001, S.O. 2001, c. 25, as amended, or Section 322(1) of the <i>City of Toronto Act, 2006</i>, S.O. 2006, c. 11, Sched. A, as amended.</p> <p>“Severance” means the separation, authorized by a Municipality or its authorized delegate, of a piece of land to form a new lot or a new parcel of land.</p>
Measurement Process:	For each property, MPAC will track the period of time commencing when the applicable MPlan or RPlan and sale is registered in the Land Registry System until the SCIF in respect of such MPlan or RPlan is entered into MPAC’s systems and thereby delivered to the Municipality.
Measurement Period:	Semi-annually.
Formula:	<p>Total number of SCIFs in respect of MPlans delivered to the Municipality within 150 days in a given reporting period ÷ total number of SCIFs in respect of MPlans were delivered to the Municipality within the same reporting period, expressed as a percentage.</p> <p>Total number of SCIFs in respect of RPlans delivered to the Municipality within 150 days in a given reporting period ÷ total number of SCIFs in respect of RPlans were delivered to the Municipality within the same reporting period, expressed as a percentage.</p>
Dependencies:	Delivery by the Municipality to MPAC (or MPAC’s agent) of required information in order for MPAC to be able to process SCIFs including, without limitation, information on lot zoning, lot addresses, and lot servicing.
Additional Exceptions:	Any delay in MPAC’s receipt of the information from the Land Registry System and/or any other third party required in order to complete the SCIF.
Delivery of Service Level Report by MPAC:	Semi-annually.

Service Level Name:	Timeliness of Delivery of the Condominium Plan Information Form (“CPIF”)
Service Level Objective:	To deliver to Municipalities at least 90% of the total number of CPIFs within 150 days following registration.
Service Level Requirement:	At least 90% of the total number of CPIFs in respect of Condominium Plans registered in the Land Registry System during a calendar year will be delivered by MPAC to Municipalities within 150 days following such registration. 100% of the total number of CPIFs in respect of Condominium Plans registered in the Land Registry System will be delivered by MPAC to Municipalities within one year following such registration.
Definitions:	“ Condominium Plan ” means a new registered condominium plan. “ CPIF ” means condominium plan information form which is used by the Municipality as a basis to apportion the unpaid taxes pursuant to Section 356 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i> , as amended, or Section 322 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i> , as amended.
Measurement Process:	For each property, MPAC will track the period of time from when the Condominium Plan in respect of such property is registered in the Land Registry System until the CPIF in respect of such Condominium Plan is entered into MPAC’s systems and thereby delivered to the Municipality.
Measurement Period:	Semi-annually.
Formula:	Total number of CPIFs delivered to the Municipality within 150 days in a given reporting period ÷ total number of CPIFs delivered to the Municipality in the same reporting period, expressed as a percentage.
Dependencies:	N/A.
Additional Exceptions:	Any delay in MPAC’s receipt of information from the Land Registry System and/or any other third party required in order to complete the CPIF.
Delivery of Service Level Report by MPAC:	Semi-annually.

Service Level Name:	Timeliness of delivery of completed Tax Applications
Service Level Objective:	To complete and return to Municipalities at least 90% of Tax Applications within 90 days of receipt.
Service Level Requirements :	<p>At least 90% of the total number of Tax Applications received by MPAC during a calendar year will be reviewed, responded to and such response delivered through MPAC's Response Form to the Municipality within 90 days following MPAC's receipt of such Tax Application.</p> <p>All Tax Applications received by MPAC on or before May 15th of a calendar year will be reviewed, responded to and such responses delivered by MPAC to the Municipality on or before August 15th of that same calendar year.</p>
Definitions:	<p>"Completed Tax Application" means a Tax Application whose factual information MPAC has reviewed and for which MPAC has provided a response on MPAC's Response Form, for the Municipality's use in deciding whether to approve or reject the Tax Application.</p> <p>"MPAC's Response Form" means MPAC's form used for recording Tax Application information.</p> <p>"Completed MPAC Response Form" means an MPAC Response Form completed by MPAC and delivered to the Municipality.</p> <p>"Tax Application" means an application for a refund of, or adjustment to, property taxes that: (i) in the case of the City of Toronto, has been filed under Sections 323 or 325 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended from time to time; (ii) in the case of a Municipality other than the City of Toronto, has been filed under Sections 357 or 358 of the <i>Municipal Act, 2001, S.O. 2001, c. 25</i>, as amended from time to time; and (iii) the Municipality has delivered to MPAC for MPAC's review.</p> <p>"Timely Completed Tax Application" means a Completed Tax Application that MPAC has delivered to the Municipality within 90 days following MPAC's receipt of such Tax Application.</p>
Measurement Process:	MPAC will track the period of time commencing when MPAC receives a Tax Application from the Municipality until MPAC

	delivers a Completed Tax Application to such Municipality. MPAC will track the accuracy of Completed Tax Applications.
Measurement Period:	Calendar quarter.
Formula:	Total number of Timely Completed Tax Applications in a calendar quarter for the Municipality ÷ Total number of Tax Applications received by MPAC in that same calendar quarter for the Municipality, expressed as a percentage.
Dependencies:	<p>MPAC must receive all required supporting documentation to the Tax Application in order to process a Completed MPAC Response Form, including, without limitation, all documentation required from the taxpayer.</p> <p>In order for MPAC to deliver a response in respect of a Tax Application to a Municipality prior to August 15th, MPAC must receive all required supporting documentation to such Tax Application, including, without limitation, all documentation required from the taxpayer, by May 15th (or the next Business Day) of that same calendar year.</p>
Additional Exceptions:	The failure of any third party to provide any information required to accurately provide a Completed Tax Application or MPAC's Response Form.
Delivery of Service Level Report by MPAC:	Quarterly.

Service Level Name:	Timeliness of Delivery of Completed Vacant Unit Rebate Applications
Service Level Objective:	To complete and return 100% of the original and interim Vacant Unit Rebate Applications within 60 days.
Service Level Requirement:	100% of the total number of Vacant Unit Rebate Applications received by MPAC during the calendar quarter will be reviewed, responded to and such response delivered by MPAC to the Municipality within 60 days following MPAC's receipt of such Vacant Unit Rebate Application.
Definitions:	<p>"Completed Vacant Unit Rebate Application" means a Vacant Unit Rebate Application whose factual information MPAC has reviewed and responded to.</p> <p>"Timely Completed Vacant Unit Rebate Application" means collectively, a Completed Vacant Unit Rebate Application and the property specific facts related to such Vacant Unit Rebate Application, that MPAC has delivered to the Municipality within 60 days of MPAC's receipt of such Vacant Unit Rebate Application.</p> <p>"Vacant Unit Rebate Application" means an application for a vacant unit rebate of property taxes that: (i) in the case of the City of Toronto, has been filed as part of Toronto's tax rebate program that it created and maintains as required by Section 331 of the <i>City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A</i>, as amended from time to time; or (ii) in the case of a Municipality other than the City of Toronto, has been filed as part of such Municipality's tax rebate program that it created and maintains as required by Section 364 of the <i>Municipal Act, 2011, S.O. 2001, c. 25</i>, as amended from time to time.</p>
Measurement Process:	MPAC will track the period of time commencing when MPAC receives a Vacant Unit Rebate Application from the Municipality until MPAC delivers a Completed Vacant Unit Rebate Application and related factual information in respect of such Vacant Unit Rebate Application to such Municipality.
Measurement Period:	Calendar quarter.
Formula:	Total number of Timely Completed Vacant Unit Rebate Applications for a Municipality in a calendar quarter ÷ Total number of Vacant Unit Rebate Applications received by MPAC for such Municipality in that same calendar quarter, expressed as a percentage.

Dependencies:	MPAC must be in receipt of all necessary information from the Municipality in order to process a Vacant Unit Rebate Application.
Additional Exceptions:	This Service Level does not apply to Vacant Unit Rebate Applications that are resubmitted pursuant to section 41(1) of O. Reg. 121/07 made under the <i>City of Toronto Act</i> , as amended from time to time, in the case of the City of Toronto, or in the case of all Municipalities except for the City of Toronto, section 4(1) of O. Reg. 325/01 made under the <i>Municipal Act</i> , as amended from time to time.
Delivery of Service Level Report by MPAC:	Quarterly.

Part 3
SERVICE LEVEL APPLICABLE TO SUPPORT SERVICES

Service Level Name:	Response to and Resolution of Municipal Enquiries
Service Level Objective:	To acknowledge and resolve Enquiries from Municipalities within specified time periods
Service Level Requirement:	<p>Urgent Enquiries: Response to Municipality of Urgent Enquiries received by the MPAC Regional Manager or the MPAC Account Manager (as applicable) within two Business Days of MPAC's receipt of such Enquiry.</p> <p>Non-Urgent Enquiries: Acknowledgment to Municipality of Non-Urgent Enquiries submitted to MPAC's WorkSight portal within one Business Day of MPAC's receipt of such enquiry.</p> <p>Response to Municipality of Non-Urgent Enquiries submitted to MPAC's WorkSight portal within 30 days of MPAC's receipt of such email.</p>
Definitions:	<p>"Acknowledgment" means the successful registration of an Enquiry in MPAC's WorkSight portal, which will be communicated to the Municipality.</p> <p>"Enquiry" means an Urgent Enquiry and a Non-Urgent Enquiry.</p> <p>"Non-Urgent Enquiry" means any Enquiry received by MPAC from a Municipality submitted to MPAC's WorkSight portal.</p> <p>"Response" means the provision of a sufficient answer to a Municipality's Enquiry, not including any follow up or further Enquiries, and/or the provision of a reasonable timeline for the complete resolution of the Enquiry.</p> <p>"Urgent Enquiry" means an Enquiry that would reasonably be viewed by the Municipality and MPAC as having a material impact on the Municipality's ability to properly bill and collect taxes or which is required for the purposes of answering a question of material importance at a council meeting.</p>
Measurement Process:	MPAC will track all Urgent Enquiries and Non-Urgent Enquiries and will track all Acknowledgment and Response times.

Measurement Period:	Calendar quarter
Formula:	For a given Municipality, the total number of Enquiries addressed within 30 days of receipt in a given reporting period ÷ the total number of Enquiries addressed in the same reporting period, expressed as a percentage.
Dependencies:	<p>Municipalities must clearly articulate each question and provide to MPAC all required supporting information.</p> <p>Municipalities must properly identify and justify that an Enquiry is an Urgent Enquiry.</p>
Additional Exceptions:	<p>Any Urgent Enquiries or Non-Urgent Enquires that are part of a Request for Reconsideration or any appeal proceeding will not be counted for the purposes of this Service Level.</p> <p>Any Urgent Enquiries or Non-Urgent Enquires that must be reviewed by MPAC's Legislation and Policy Support Services Department will not be counted for the purposes of this Service Level.</p> <p>In order for this Service Level to apply, Urgent Enquiries or Non-Urgent Enquiries must be MPAC's sole responsibility. If MPAC requires any information, data, or advice from any third party, this Service Level will not apply.</p>
Delivery of Service Level Report by MPAC:	Quarterly.