

# Assessment Roll – Access and Reproduction

**INFORMATION NOTE**  
FOR INTERNAL MPAC USE ONLY

Rev. 13-Jan-2017



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

## Legal Framework

Every year, as required by section 39(1) of the *Assessment Act*, MPAC produces an assessment roll for each Ontario municipality. The municipal clerk is subsequently required to make the roll "...available for inspection by the public during office hours." Once delivered by MPAC, these returned assessment rolls belong to individual municipalities. Each municipality has jurisdiction to determine how to make the roll "available for inspection" as required by section 39(2) of the *Assessment Act* and actual practices vary amongst municipalities.

## Personal Information in the Roll

The assessment roll contains personal information, including for example: the residential address, which in the case of many natural persons is also their mailing address; religion, if Roman Catholic; and French language education rights. Release of this personal information by MPAC or any other institution governed by the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), including all Ontario municipalities, is prohibited by MFIPPA; however, section 39(2) of the *Assessment Act* provides an override of the MFIPPA to the extent that the roll is "...available for inspection by the public during office hours." MPAC does not advise municipalities on how to apply MFIPPA within their own jurisdiction. That is a municipal responsibility as an "institution" under MFIPPA.

It is MPAC's position, however, that section 39(2) is intended to facilitate access by taxpayers to assessment roll information, so inter alia, they can ensure that their assessments are equitable with the assessments of other taxpayers in the municipality. The Ontario Information and Privacy Commission (IPC) has accepted in several decisions that the public access provision in section 39(2) of the *Assessment Act* provides public access to personal information despite the prohibition in the MFIPPA on the release of such information.

## Meaning of "Inspection" & Privacy

Section 39(2) of the *Assessment Act* allows the public to inspect the assessment roll. MPAC takes the position that the purpose of inspection is to compare assessments, but neither MPAC nor municipalities can control the purpose or use made of the information obtained by inspection.

It is MPAC's opinion that "inspection" means "view only"; it does not mean photocopying, scanning, filming by still or video cameras, etc., all of which might be used to create digital files or mass reproduction of the information contained on the assessment roll. Such reproduction may have serious privacy implications in terms of data mining and data matching of the personal information for purposes inconsistent with that for which the information on the assessment roll is made available. For example, it would permit the monetary value of individuals' Ontario property assets to be compiled or the tracking of individuals' movement within a particular Ontario municipality or across municipalities.

There is also the issue of data matching personal information on the assessment roll with other public sources of information available from government and private institutions, the internet, etc.



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Further, it is also MPAC's opinion that "available for inspection" means that someone "inspect" or view the roll. It does not mean the active disclosure of the information on the roll in the absence of someone being present to "inspect" or view it; which conceivably may be inconsistent with the intent of the *Assessment Act* and, where personal information is involved (i.e. residential property owner information), may be interpreted as a breach of the MFIPPA.

Accordingly, MPAC consistently takes the position that only copying by hand or keying the information into a laptop or other electronic device should be permitted; keying the information into a laptop being the modern equivalent to handwriting. This position is consistent with the position taken by the IPC, which has expressed concerns about bulk data disclosures, including manipulation and data matching by electronic or other means.

## Establishing a Roll Copy Policy

On November 4, 2011, the IPC issued Order MO-2668 in respect to an access decision issued by the Township of Minden Hills. In this matter, an individual made a request to the Township seeking access to the complete assessment roll. The individual expressed an interest to examine the roll and scan it using a hand held device. The Township denied access under MFIPPA, but stated that the roll is available for public viewing, subject to certain restrictions. Shortly after the request, the Township adopted a policy prohibiting the reproduction of the roll by means of scanner, photocopier and photography. The requester subsequently appealed the denial to the IPC. MPAC acted as an intervening party in this appeal.

Following a review of the matter, the IPC issued its decision. The adjudicator wrote:

*I find that it was appropriate for the township to consider MPAC's position. I also find that it was appropriate for the township to base its decision on the public availability of the assessment roll under section 39(2) of the Assessment Act. I do not accept that the township's decision [including the passing of policy restricting the reproduction of the assessment roll by members of the public] was made in bad faith, nor that it took irrelevant factors into consideration. Therefore, I find that the township properly exercised its discretion in denying access to the assessment roll under the Act.*

*I have found that section 15(a) of the Act applies and permits the township to deny access to the assessment roll under the Act, and that the township properly exercised its discretion in its denial of access. Accordingly, this appeal is dismissed.*

By way of this Order, the IPC has recognized a municipality's legal authority to create policies that limit or deny the reproduction of assessment roll information. The IPC has also recognized that it is appropriate for municipalities to consult with MPAC on the matter of access to the Assessment Roll.

MPAC encourages municipalities to review Order MO-2668 and consider establishing a policy that addresses the extent to which it is appropriate to permit the reproduction of the assessment roll; whether by photocopy, image scanning, photography, etc.

## Have Questions?

Questions regarding the *Municipal Freedom of Information and Protection of Privacy Act* or the contents of this note may be directed to Freedom of Information and Records Management. Questions regarding the *Assessment Act* may be directed to Legislation and Policy Support Services.

