

Enclosed you will find your 2013 Final Tax Bill. Your taxes for the year are calculated by taking the assessed value of your property and multiplying it by the respective tax rates. The assessed value of property is determined by MPAC (Municipal Property Assessment Corporation).

The current value assessment, or CVA, of a property is an estimate of the market value of a property at a fixed point in time (the valuation date), or the amount the property would sell for in an open market on a given date (i.e. in an arm's length sale between a willing buyer and a willing seller).

Amendments to the Assessment Act provide for a four-year assessment update cycle. The last valuation MPAC conducted took place in 2012. Any assessment increases between the 2012 valuation date and the previous 2008 valuation date are phased in over four years, with approximately one-quarter of the assessment change being applied in each of the four years (2013-2016)

Contact information for MPAC (Municipal Property Assessment Corporation):

Call MPAC: 1-866-296-6722
1-877-889-6722 (TTY)
Monday to Friday, 8am to 5pm

write: P.O. Box 9808, Toronto, ON M1S 5T9
fax#: 1-866-297-6703
website: www.mpac.ca

The following are various Property Tax Relief Programs Available

Farm Property Tax Class Program: Ontario Ministry of Agr. & Food www.omafra.gov.on.ca

Managed Forest Tax Incentive Program: Ontario Forestry Association www.oforest.on.ca
Ontario Woodlot Association www.ont-woodlot-assoc.org

Low Income Seniors & Low Income Disabled Persons:

Seniors over age 65 or low-income persons with a disability who own their residence may qualify for the "deferral" of a portion of their taxes. For further information: www.niagararegion.ca/government/budget-taxes/Property-Tax-Relief.aspx

Vacant Properties:

To be eligible for a rebate, a building or portion of a business unit must satisfy specific conditions. Forms are available at the Township Offices – 318 Canborough Street.

Registered Charities:

Charities and Non-profit organizations are eligible for reduced property taxes. For further information: www.niagararegion.ca/government/budget-taxes/Property-Tax-Relief.aspx

Ontario Senior Homeowners Property Tax Grant:

Ontario provides up to \$500 to senior homeowners who meet the income requirements. The program is administered by the Province of Ontario. For further information: www.fin.gov.on.ca/en/credit/shptg/index.html

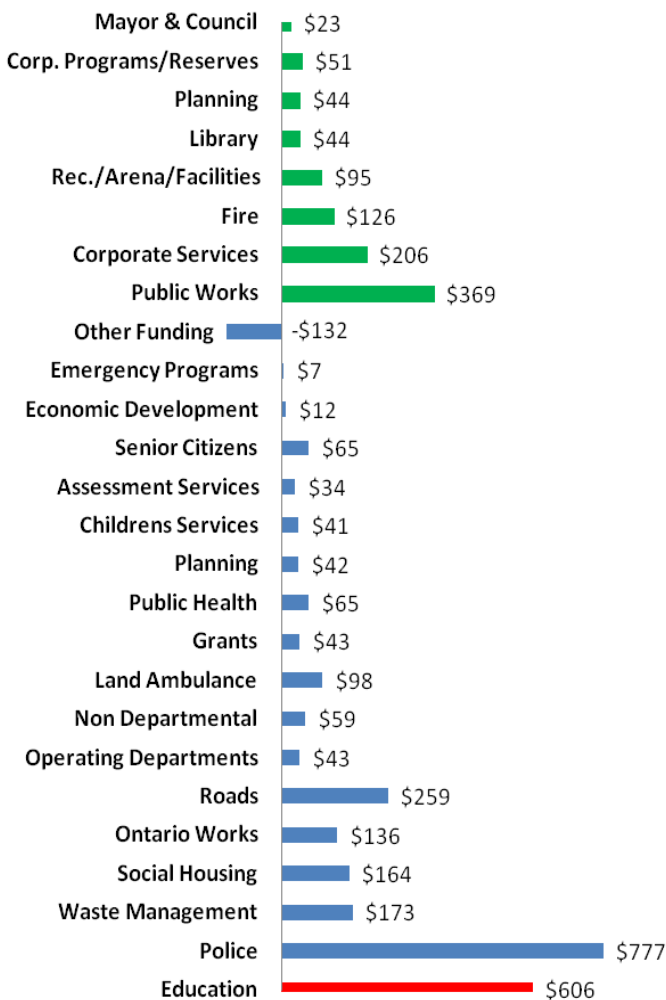
PLEASE SEE OTHER SIDE

The Township of West Lincoln is responsible for collecting its own property taxes, as well as collecting regional taxes and school board taxes. West Lincoln Council approved a 2013 Operating Budget of \$6.9 million that included a 3.64% increase over the 2012 general tax levy. For 2013, the average residential assessment has increased to \$286,060 from \$280,449 in 2012. Based on average assessment year over year, the increase in taxes is \$21.00. Property owners within the Urban Boundary of Smithville pay an additional rate for sidewalks and streetlights. Total taxes for a property assessed at the average rate of \$286,060 would be \$3,450. The following charts breaks down the amount by service as well as by function.

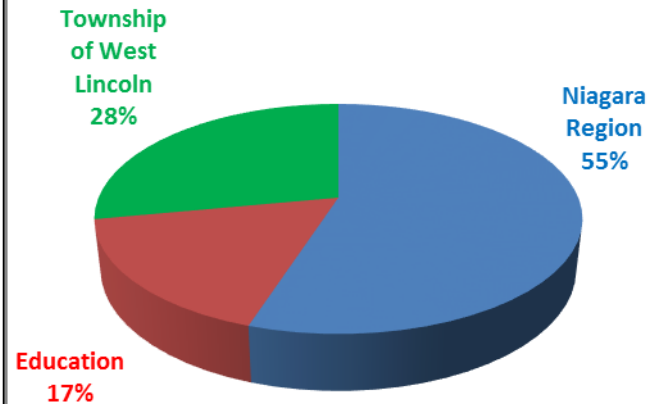
West Lincoln \$958

Region of Niagara \$1,886

2013 Property Tax Breakdown by Service



2013 Property Tax Breakdown by Function



Choose Your Way to Pay Pick Your Pre-Authorized Payment Plan

Sign up for one of our two different automatic bank withdrawal plans. Call 905-957-3346 or check out our website: www.westlincoln.ca/departments/treasury

By Cheque/Internet/Telebanking

Pay your taxes from your bank account by cheque, the internet, or your telephone. Cheques may be mailed to:

Township of West Lincoln
 318 Canborough Street, P.O. Box 400
 Smithville, ON LOR 2A0

In Person

Payments may be made at the Municipal Office (address above) 9:00am to 4:30pm, Monday to Friday

There is a night depository at the back entrance to the Municipal Office if you wish to make payments after hours, **cheques only, no cash.**

Have a question about your tax bill? Call:
 Township of West Lincoln: 905-957-3346
 Regional Municipality of Niagara: 905-685-1571