



Municipal Property Assessment Corporation / Mining Property Assessment

The City of Greater Sudbury is calling for reforms to the Municipal Property Assessment Corporation's (MPAC) approach to assessing mining properties. Current methods undervalue these assets, shifting an unfair tax burden onto residents and small businesses.

The City urges the province to work with municipalities and MPAC to update property assessment tools and practices, so that communities with significant mining activity aren't unfairly penalized for supporting industries that drive both the provincial and national economy.



Why is this important?

As a city with deep roots in the mining sector, Greater Sudbury is uniquely affected by MPAC's methodologies for assessing mining properties.

These outdated approaches result in significant undervaluation of mining properties, creating a systemic issue that disproportionately shifts the municipal tax burden onto residents and small businesses, ultimately undermining both fairness and fiscal sustainability.



Supporting information

In 2016, MPAC conducted a province-wide reassessment, updating property values to reflect the legislated valuation date of January 1, 2016. As part of this process, MPAC applied its cost-based assessment methodology to mining properties, resulting in a reduction of approximately 47 per cent in the assessed value of key mining sites. In contrast, other industrial properties saw an increase of about 10 per cent.

As a result of these changes, residents and small business owners in Greater Sudbury became responsible for a larger share of the overall municipal tax burden – raising concerns about fairness and the sustainability of local revenue systems.

How can senior levels of government support us?

The City of Greater Sudbury is asking the province to collaborate with municipalities and MPAC to modernize assessment tools and methodologies for mining operations, ensuring communities are not penalized for hosting industries vital to Ontario's economy.

Large-scale industrial properties especially in resource extraction, should be assessed based on their true economic value and impact on local infrastructure, including environmental liabilities, land use intensity and servicing demands. Transparent, equitable assessments would improve revenue stability and restore public confidence in the property tax system.

Alignment with government policies/priorities

As part of the ongoing review of the property assessment and taxation system, the government has been exploring opportunities to enhance access to property assessment information. In addition, potential tools are being evaluated to help municipalities manage their assessment base.

– 2025 Ontario Budget: A Plan to Protect Ontario - Enhancing Access to Property Assessment Information

“As one of the most mineral-rich regions on earth, northern Ontario is uniquely positioned at the front line of our economic future.”

– The Honourable Vic Fedeli, Minister of Economic Development, Job Creation and Trade



greatersudbury.ca