



- (1) Assessment Roll Number:** Each property has its own unique 19 digit code that identifies the property for taxation purposes. The first 4 digits are county or municipal numbers. The next 3 are ward numbers for cities. The next 3 are poll numbers. The next 5 are the property number.  
*The final 4 digits are added by the Assessment Department to divide out different parts of the property.* The MFPA must enter the first 15 digits of the Assessment Roll Number. The Assessment Department will determine the area in the different land classifications (see 5(a) below).  
 The Area Verification Form must be completed for each roll number being applied for. Each roll number must qualify for the MFTIP on its own merit. If the landowner does not have the Notice of Property Assessment or if the Notice does not include the entire 19 digit Assessment Roll Number, contact the Municipal Property Assessment Corporation (MPAC) and request a summary for the property.  
 In order for any compartment to be eligible for the MFTIP, the property must first be eligible. This refers to the Location, Ownership and Use, Area and Number and Size of Trees sections in *Ontario Managed Forest Tax Incentive Program Guide Updated 2012*. Refer to the guide for this information.
- (2) Managed forest compartments:** The MFTIP requires compartments to have a minimum number and size of trees on each hectare to be eligible. Refer to the guide for this information.  
 Compartments must be homogeneous management units that require similar silvicultural treatments throughout their area.
- (3) Residence deduction:** Determine the area used for each residence or group of buildings located within a managed forest compartment. Areas being used for residences cannot be included as eligible area. Residences include homes or sheds, as well as areas around these buildings that are landscaped or used for other purposes. The minimum deduction for a residence or a group of buildings as defined by MPAC is one acre. Forest outbuildings, such as sugar shacks are not considered to be residences. The residential area that is not located within a managed forest compartment is recorded on Line I, "Other land classifications". If you are not sure whether a structure is classed as a residence, contact MPAC.
- (4) Open area compartments:** On an eligible property, some area with less than the minimum number of trees may be entered into the MFTIP. These areas must contribute to the management objectives. Open areas greater than one hectare, must be mapped. There are two types of open area:  
*Natural areas, such as forest openings or abandoned farm fields.* No more than ten percent of the total eligible forested area, by Assessment Roll Number, may be entered into the MFTIP under this category (i.e., no more than 10% of Line D).  
*Natural Areas that could not support trees through normal forest management activities.* This includes swamps or beaver floods, land without enough soil to grow trees and open water. No more than twenty-five percent of the total eligible forested area, by Assessment Roll Number may be entered into the MFTIP under this category (i.e., no more than 25% of Line D).  
 Small similar open areas may be grouped together and given a compartment number(s) and name(s). Examples of groupings could include beaver floods or rock outcrops. Larger open areas should be given their own compartment number and name.  
 Open area, that does not qualify under the open area classifications, is recorded on Line I, "other land classifications".
- (5a) Conservation Land (CL):** Land classified as Conservation Land (CL) is tracked separately on the Area Verification Form. As part of the approval process, MFPA's must contact the MNR to determine if there is any eligible CL on the property that is being entered into the MFTIP and if the property is participating in the CLTIP. If yes to either, confirm with the landowner if they plan to participate in the CLTIP while in the MFTIP. The area that will be participating in the CLTIP is recorded on Line H. The MNR will provide you with a CL Confirmation Number to include in the box on the upper right hand corner of the Approval Form.
- (5b) Other land classifications:** Other land classifications are lands (other than Conservation Land) that do not qualify as Managed Forest (MF). Other land classifications include Open area in excess of the MFTIP limitations (see Note 4 above) as well as area used for other purposes such as: Commercial, Industrial, Pipeline, Farmland, Residential/Farm and Multi-Unit Residential. These areas are recorded on Line I.
- (6) Summary to ensure that all land is accounted for:** If the summary does not equal zero, there is land that is not accounted for on the Area Verification Form. Approved plans must have all area accounted for.

**Compartment information - continued**

**Forest compartments eligible for the MFTIP**

Forest compartment number and name	Compartment area (acres)
	+
	+
	+
	+
	+
	+
	+
	+
	+

**Open area compartments that can support trees**

Compartment number and name	Compartment area (acres)
	+
	+
	+

**Open area compartments that could not support trees**

Compartment number and name	Compartment area (acres)
	+
	+
	+