

# eFocus Municipal Assessment & TAXATION

cases, commentary, news, trends,  
ideas, warnings & best practices

## MPAC now studying proximity of wind turbines effects on value

**T**he Wolfe Island couple who appealed their Municipal Property Assessment Corporation (MPAC) assessment to Ontario's Assessment Review Board due to the proximity of wind turbines are appealing the assessment of their cottage property next door. MPAC sent Gail and Ed Kenney two letters, stating the cottage appeal deadline could be extended to November 30 for reconsideration and due to studying "whether any adjustments are required to the assessed values of properties located in proximity to wind turbines."

In 2008, the year prior to the 86-turbine wind farm starting, the Kenneys' home was assessed at \$200,000. The year after, their assessment rose to \$357,000. The couple insisted the presence of turbines devalued their home and caused health problems. MPAC did not consider the proximity as a reason to lower the assessment and denied appeals in 2012 and 2013. In March 2012, the Assessment Review Board released its decision, finding there appeared to be no evidence of negative impact of the turbines on property value. In 2008, the cottage's assessment was \$177,000, rising to \$335,000 in 2012. MPAC spokesperson Cathy Ranieri-Sweeney told the *Kingston-Whig Standard* that MPAC is comparing current value assessments to recent sales prices "to determine if the ratio between the assessments and sale prices differs between homes near wind turbines and those further away." [www.thewhig.com/2013/10/08/wolfe-island-couple-appeals-cottage-property-assessment](http://www.thewhig.com/2013/10/08/wolfe-island-couple-appeals-cottage-property-assessment)

## Toronto passes property tax increase dedicated to Scarborough subway

**T**oronto city council approved a 1.6% residential property tax over three years to help cover the city's share of costs for the Scarborough subway. As in City Manager Joe Pennachetti's report, the property tax hike would be 0.5% in 2014 and 2015 and 0.6% in 2016, "on the non-residential property tax classes of 1/3 of such a residential rate increase, in accordance with current city policy." The average home will see an increase of \$41 on property tax bills. The report also asks Pennachetti to prepare a development charge bylaw to cover the city's share of capital costs for the subway extension along the Bloor-Danforth subway line.

In September, the federal government announced it would provide \$660 million in funding for the subway, which the Ontario government said would cost approximately \$3 billion to build (on a different route). In 2012, the city implemented a 2.5% property tax hike for residents and a 0.83% increase for businesses, with a .10-cent user fare increase. Scarborough Rapid Transit Options: Reporting on Council Terms and Conditions, <http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.CC39.5>

## Community solar gardens seek same property tax exemptions as onsite systems

**A** solar garden is a large photovoltaic (PV) array at a single site offering shared ownership in communities for residents and businesses that can't or don't wish to install solar modules. The 2008 Green Communities Act (Massachusetts) has provisions exempting PV solar installations from property tax and from assessment increases for 20 years, but the legislation is limited to onsite solar installations. The newer offsite shared systems became ambiguous, met mostly by PILT agreements. Harvard Solar Garden (HSG) is seeking legislative changes and assurances that property tax benefits will also apply to community solar gardens. Their system is to generate enough electricity to power 53 average homes a year. Participants benefit from Solar Renewable Energy Credits for 10 years; if a member moves to a different town within the load zone, the benefits are transferrable to the new location and shares may be sold to other community members. [www.harvardpress.com/Home/AllArticles/tabid/2190/ID/10659/STM\\_Articles\\_25\\_Harvard\\_Solar\\_Garden\\_to\\_put\\_its\\_issues\\_to\\_the\\_town.aspx](http://www.harvardpress.com/Home/AllArticles/tabid/2190/ID/10659/STM_Articles_25_Harvard_Solar_Garden_to_put_its_issues_to_the_town.aspx) and [www.hsgarden.org/Get\\_Involved\\_-\\_Go\\_Solar.html](http://www.hsgarden.org/Get_Involved_-_Go_Solar.html). S1329 An Act relative to the equitable taxation of solar systems, to add community shared solar for exemption, <https://malegislature.gov/Bills/188/Senate/S1329>. H2740, An Act to modernize the renewable energy property tax exemption, <https://malegislature.gov/Bills/188/House/H2740>.

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### work word

**stress puppy**, *n.* A wound-up ladder climber.

From *The Devil's Dictionary of Business Jargon* by David Olive

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## Coast to Coast to Coast

### Canada

#### Northwest Territories

The City of **Yellowknife** will have property assessment field data collectors working throughout the city through November to verify property improvements. Measurements and photographs of the improvements will be taken, part of the process that occurs annually during the summer months.

#### British Columbia

A new annual \$19 parcel tax on rural properties in the **Comox Valley Regional District** will be levied in 2014 on 10,500 properties. Expected to raise almost \$200,000 a year for the next 17 years, revenues will be added to reserves for park and greenway land buys. During development of the strategic plan 2011-2030, the public identified acquisition as a priority. Approximately 21% of the estimated \$14.3 million cost will likely be collected by development charges on new residential development and tourism accommodation. The remaining 79% will be from property taxes and \$3.4 million parcel tax. [www.comoxvalleyrd.ca/parceltax](http://www.comoxvalleyrd.ca/parceltax).

#### Saskatchewan

Since **Regina's** previous assessment reflected 2006 property values, the latest figures jumped thanks to the provincial real estate boom. Home values jumped an average of 90% with commercial properties significantly higher, according to City Assessor Don Barr. The majority of the 67,700 houses and condos saw a change of less than 10% on tax bills in 2013, with 12,000 reassessment notices. Residential properties that saw the largest assessment increase were starter homes. The city's proposing annexation tax issues are at [www.regina.ca/residents/boundary-alteration/q-a/index.html](http://www.regina.ca/residents/boundary-alteration/q-a/index.html).

#### Ontario

A report to **Thunder Bay** council showed that four years ago, the city had to register 217 properties to collect almost \$2.5 million in taxes but Revenue Manager Rob Colquhoun said the number of properties and total taxes owed have been trending down. The Boys and Girls Club bought a former school which triggered an assessment from the Municipal Property Assessment Corporation which determined the club is not eligible for exemption from property taxes, hence a \$40,000 property tax bill after being exempt for almost 40 years.

**Lakeshore's** \$56.5 million recreation complex will be funded partially through 1% of last year's and 1% of this year's property tax increases, set aside for operational expenses expected to be \$1.2 million a year. Property taxes are expected to increase 4 to 5% over four years

to avoid a rate jump when the facility opens. Part of the increase will service the \$12.5 million debt taken out to pay for the complex. Lakeshore has the lowest property tax rate in **Essex County**, with an average house valued at \$200,000 property taxes at \$991 annually. As well as donations, funds from the sale of a recreation centre and \$1.7 in development charges, Sylvia Rammelaere, Director of Finance said the project is being funded by \$34.6 million from the federal and provincial governments and \$4.2 million in cash from property tax revenue. [www.lakeshore.ca/lakeshore\\_1.php?page=15](http://www.lakeshore.ca/lakeshore_1.php?page=15)

#### United States

**Residents who suspect others are committing Homestead Exemption fraud can report it on the assessor's website** in St. Clair County, Illinois. The exemption reduces the assessed value of a home up to \$6,000 as long as the homeowner lives on the property. [www.co.st-clair.il.us/departments/assessor](http://www.co.st-clair.il.us/departments/assessor), click on the tab for Homestead Fraud Report.

South Dakota State Historical Society offers an **eight-year delay on property tax for restoration and rehabilitation work completed on historic sites** during 2013. A new application is necessary every year work is undertaken; assessments may not be increased. The moratorium is available for buildings on the National or State Register of Historic Places and rehabilitated in accordance with the US Secretary of the Interior's Standards. The 19 projects approved in 2012 represented more than \$4.38 million in private investment. <http://history.sd.gov/Preservation/FundingOpps/FundingOpportunities.aspx>

**A tax break to preserve farmland is being abused because of poor record keeping** and appraisers not noticing properties were sold without the new owners renewing the break, some putting in shopping malls and hotels. Meant to help farmers, the benefit applies for owners who maintain at least 15 acres of farmland, forests or open spaces including singer Wynonna Judd who apparently saves \$18,000 a year on her \$3.9 million Tennessee estate. Auditors found problems with 66 of 147 properties in one locale. Some \$191 million annually has been waived.

With higher than expected revenue such as Amazon's plan to begin taxing resident sales for some \$30 million in state revenue in the first year, **Wisconsin aims to quickly pass a property tax relief bill to provide an additional \$100 million to schools over the next two years**. The average homeowner is expected to save \$680 over four years. The legislature is considering bills on historic preservation tax credits and Tax Incremental Financing. [http://hamilton-consulting.com/pdf/13Oct10\\_ExecutiveOrder.pdf](http://hamilton-consulting.com/pdf/13Oct10_ExecutiveOrder.pdf)



**In Raleigh Community Council, Tennessee Board of Equalization **denied the non profit's application for a property tax exemption for a wooded area by its com-****

**munity garden.** The exemption request was originally denied because the taxpayer failed to demonstrate the wooded area was used for an exempt purpose. The board noted there were no walking trails, benches or picnic tables. The taxpayer then created a walking trail through the wooded property from the garden to the road, and added a picnic table. The board again rejected the exemption application, maintaining the taxpayer failed to show the trail was used. The Tennessee statute authorizing exemptions for charitable and other non profit property requires the property be owned by an authorized organization and it is "actually used" for its exempt purposes. Constructing a trail and erecting a bench did not specifically show anyone was "actually" using the land. 6pgs,

[www.comptroller.tn.gov/repository/SB/judgethompson/2013.08.22-RaleighCommunityCouncil.pdf](http://www.comptroller.tn.gov/repository/SB/judgethompson/2013.08.22-RaleighCommunityCouncil.pdf)

**Church of the Isaiah 58 Project of Arizona, Inc. v. La Paz County, September 12, 2013**  
Arizona Appellate Court **affirmed the tax court's dismissal of a church's suit for injunctive and declaratory relief after the church was denied a property tax exemption.** The county tax assessor claimed the only acceptable evidence for granting an exemption was an Internal Revenue Service Letter of Determination. For a subsequent year however, the county accepted a letter from the Arizona Department of Revenue. Court held the statute bars injunctive relief because taxing authorities acted under a "semblance of authority." 21pgs, <http://azcourts.gov/Portals/0/OpinionFiles/Div1/2013/1%20CA-TX%2012-0001.pdf>

### Factoid

**Chilliwack's** business class multiple remains among the lowest in British Columbia's Lower Mainland. In 2012 the multiple was 2.12 (commercial rate 9.45 and residential 4.46), compared to 2.31 in Langley, 2.53 in Abbotsford, 3.00 in Surrey, 4.35 in Vancouver and 4.66 in Coquitlam. [www.chilliwack.com/main/page.cfm?id=2225](http://www.chilliwack.com/main/page.cfm?id=2225)

## Victoria receives award for Heritage Building Program

**T**he City of Victoria received a Pinnacle Award from the International Downtown Association for its Heritage Tax Incentive Program to offset seismic upgrading costs for heritage buildings that convert empty or underused upper floors into residential units. In the downtown core, the program provides an exemption for up to 10 years while providing long term value and improves those buildings surviving an earthquake. **Since the program's 1998 start, 34 buildings have been completely upgraded with 600 new residential units created.** The length of tax exemption is based on the cost of seismic upgrading and annual property tax. The program is available to all private property owners of commercial, industrial and institutional Heritage Designated buildings within the downtown boundaries. From their website (*with permission*):

### Term of Exemption

Projects eligible for the City of Victoria Tax Incentive Program will be subject to the following calculation:

Term of exemption =  $\frac{\text{Cost of seismic upgrading}}{\text{current taxes}}$   
(# of years)

Following project completion, the project will be exempt from property taxes for the specified number of years. The actual value of the exemption will be determined by the revised assessment determined by the B. C. Assessment Authority and the current year's tax rate for each year.

## Edmonton's online ARB forms save \$\$

**I**n keeping with the City of Edmonton's environmental plan, Assessment Review Board complaint forms were not mailed with this year's assessment notices. Instead, property owners were encouraged to file assessment complaints online. Property owners could download a copy of the form or call to request a form be mailed, said Sheila McDonald, Director of Tribunals. "By sending forms only to those who request them, the city avoids the cost of printing and mailing over 300,000 forms." [www.edmonton.ca/arb](http://www.edmonton.ca/arb)

### Example:

A building being proposed for rehabilitation needs \$200,000 worth of seismic upgrading. It currently pays \$20,000 per year in property taxes. The maximum eligible term of exemption, which City Council may approve, is therefore:

$\frac{\text{Seismic Upgrade Cost } \$200,000}{\text{Current Annual Taxes } \$20,000} = 10 \text{ Years}$

The BC Assessment Authority provides an estimate of the increased property assessment resulting from the rehabilitation which results in a potential increase in annual taxes to \$42,000 per year.

The actual value of the exemption may amount to (estimate) \$42,000 x 10 years = \$420,000.

[www.victoria.ca/EN/main/departments/planning-development/community-planning/heritage/program-description.html](http://www.victoria.ca/EN/main/departments/planning-development/community-planning/heritage/program-description.html)



## Carhenge, replica of Stonehenge, has property tax exemption upheld

**N**amed the second (after San Antonio's toilet seat museum) Wackiest Attraction in America in 2009 by TripAdvisor, Carhenge had its property tax exemption upheld by the Nebraska Tax Equalization and Review Commission. The outdoor exhibit is a replica of England's Stonehenge with 38 automobiles in a circle approximately 96ft in diameter on a 10-acre site with a gift shop. "Some autos are held upright in pits five feet deep, trunk end down, while other cars are placed to form the arches and welded in place. All are covered with gray spray paint."

The Box Butte County Assessor and Box Butte Board of Equalization determined the property was exempt from ad valorem taxes for the 2012 tax year. The Tax Commissioner and Property Tax Administrator protested the board's decision to the Tax Equalization and Review Commission. The



commission held that Carhenge, run by the nonprofit organization Friends of Carhenge, provides sufficient information to be considered owned by an educational organization, is used for educational purposes and as a museum. The county commissioner granting the exemption testified that Carhenge provides brochures to visitors online and in person. Historians "believe Stonehenge was an important burial site" and the brochure provides background regarding the concept of Carhenge as a burial ground for older model gas-guzzler cars manufactured in the 1980s.

The commission described property additions and displays, such as the Car Art Reserve and *The Ford Seasons*, "inspired by Vivaldi's Four Seasons and consists of four Fords arranged to depict the four cycles of Nebraska's wheat crop production." Other sculptures include *The Spawning Salmon* and *Carnastoga*, an old wood-sided station wagon to resemble wagons that early settlers rode west. The county commissioner testified that Carhenge also hosts summer solstice events and hires local staff and students.

The commission found the Nebraska Tax Commissioner failed to rebut the county's determination: the appellant argued that because the structures only covered two out of 10 acres, the property did not meet the requirement for exclusive use. The commission disagreed, stating the remaining property was necessary for viewing and enjoying Carhenge and the other structures, also that the open space was particularly important for the annual summer solstice event. "While not controlling, the Commission finds that the Museum Property Act definition of the word museum is instructive. Although it is true that the laws governing property tax exemptions must be strictly construed, the Commission must give a "liberal and not a harsh or strained construction...to the terms 'educational,' 'religious,' and 'charitable' in order that the true intent of the constitutional and statutory provisions may be realized," and this interpretation should always be reasonable."

*Doug Ewald, Tax Commissioner & Ruth Sorenson, Property Tax Administrator, Appellants, v. Box Butte County Board of Equalization & Friends Of Carhenge, Appellees*, Case No: 12E 001, 12pgs, [www.terc.ne.gov/pdf/Decisions/2013/September/Week%20Ending%202009-06-13/12E-001\\_Tax\\_Commissioner\\_v\\_Box\\_Butte\\_and\\_Carhenge.pdf](http://www.terc.ne.gov/pdf/Decisions/2013/September/Week%20Ending%202009-06-13/12E-001_Tax_Commissioner_v_Box_Butte_and_Carhenge.pdf).



Pictures reprinted with permission: <http://carhenge.com>

## True use and cost of bonds in question

**D**etroit defaulted on another \$641 million of general obligation bonds, "including \$411 million of voter-approved unlimited tax debt," a violation of Michigan's Constitution prohibiting diverting revenue to other purposes. "It seems pretty clear, you need to stop collecting the millage," said Eric Luper of the Citizens Research Council of Michigan. Anthony Minghine of the Michigan Municipal League, said the tax "was levied for a specific purpose and if you don't use it for that purpose—I want my money back," referring to taxpayers who may not agree with diversion. Principal and interest payments on the bonds was estimated in June at \$129 million in fiscal 2014. According to constitutional experts, diverting funds to pay for city operations will not be allowed. In June, Detroit defaulted on \$1.45 billion of pension debt that was insured, although one insurer is initially paying .17 cents per \$1 on claims. [www.reuters.com/article/2013/10/01/usa-detroit-default-idUSL1N0HR1Y020131001](http://www.reuters.com/article/2013/10/01/usa-detroit-default-idUSL1N0HR1Y020131001) and [www.propertycasualty360.com/2013/10/01/detroits-expected-bond-default-seen-raising-consti](http://www.propertycasualty360.com/2013/10/01/detroits-expected-bond-default-seen-raising-consti)

## Resources: New & Noted

2013 summary of tax rates in Ontario Communities  
Toronto Real Estate Board  
<http://torontohomesforsale.ca/common-components/property-tax-rates/TaxRates2013.pdf>

### ***The Valuation of Public Projects: Risks, Cost of Financing and Cost of Capital***

By Marcel Boyer, Eric Gravel & Sandy Mokbel  
C.D. Howe institute

The costs of public sector investments in infrastructure projects are underestimated and should include the risks to taxpayers who backstop them, according to this report. The authors find current evaluations of public projects “suffer from serious flaws, exposing taxpayers to unaccounted-for risks and bad investment decisions.” [www.cdhowe.org/pdf/Commentary\\_388.pdf](http://www.cdhowe.org/pdf/Commentary_388.pdf). Version française: [www.cdhowe.org/evaluation-de-projets-publics-risques-cout-de-financement-et-cout-du-capital/22773](http://www.cdhowe.org/evaluation-de-projets-publics-risques-cout-de-financement-et-cout-du-capital/22773)

### ***Spreadsheets for Valuations - 50 Worked Examples Using Microsoft Excel 2010***

By Paul Ben-Nathan

Designed to help real estate professionals and investors improve their ability to use spreadsheets by providing solutions to common problems for valuation from basic formula to the advanced application of functions. Readers will learn best practice tips for applying Microsoft Excel 2010 to real-world situations.

paperback, £45. August 2013

ISBN: 9781783210220

[www.rics.org/cg/shop/Spreadsheets-for-Valuations---50-Worked-Examples-Using-Microsoft-Excel-2010-19683.aspx](http://www.rics.org/cg/shop/Spreadsheets-for-Valuations---50-Worked-Examples-Using-Microsoft-Excel-2010-19683.aspx)

### **Women in Property Tax Assessment and Valuation**

A group for the advancement of women in property tax

assessment and valuation, a collaborative space that fosters discussion and serves as a resource for industry information and networking/mentoring among women in the industry. [www.Linkedin.com](http://www.Linkedin.com)

### ***Tax Incentives for Open Space Preservation: Examining the Costs and Benefits of Preferential Assessment***

By Jeffrey O. Sundberg

This article compares policy differences, weighing potential societal rewards and costs in the 23 states that offer preferential property tax assessment of open space, to protect environmental benefits and amenities of undeveloped land. 7pgs, [www.lincolnst.edu/pubs/2324\\_Tax-Incentives-for-Open-Space-Preservation--Examining-the-Costs-and-Benefits-of-Preferential-Assessment](http://www.lincolnst.edu/pubs/2324_Tax-Incentives-for-Open-Space-Preservation--Examining-the-Costs-and-Benefits-of-Preferential-Assessment)

### ***Potential Economic Impacts of Proposed Business Parking Levy in the Greater Toronto and Hamilton Area***

prepared by Altus Group Economic Consulting for a coalition of real estate associations

The report was developed in response to Metrolinx's

proposed parking tax as a component of its strategy to finance its transit infrastructure. The report outlines potential harm to business and negative effects on competitiveness of the levy, proposed

on all off-street, commercial and retail parking spaces which Metrolinx expects will affect the behaviour of drivers by reducing cars. The report notes the tax will not be transparent to users and be costly to administer. 28pgs, [http://c.ymcdn.com/sites/www.realpac.ca/resource/resmgr/advocacy/p4785a-\\_economic\\_implicatio.pdf](http://c.ymcdn.com/sites/www.realpac.ca/resource/resmgr/advocacy/p4785a-_economic_implicatio.pdf)

## Quotable Quote

*“Fear and bigotry don’t need explaining. They simply are, like traffic jams and taxes.”*

*Eileen Wilks*

## Quirky but true...

**C**hina's plan for a nationwide property database has stalled due to local governments resisting reforms that will also address widespread corruption. Experts said the current record system for residential property, which is not consolidated or comprehensive, is not sufficient or effective. China's only housing census was done in 1986 and many cities also lack historical home ownership data. The database is vital to control a booming housing market, but it would force corrupt local officials to divulge properties they own. Though much information is available, local officials have resisted an easily searchable, central record of home purchases since 2010. The first 40 major cities refused to sign on until the housing ministry agreed that information would not be made public. *China Daily* said it was widely suspected the delays to include another 500 cities and be completed by June were due to “opposition from vested interest groups.” Chinese media have reported on local officials who own homes they could not possibly have purchased on a public servant's salary, such as one investigation where more than 20 homes were owned by an official with a salary of US\$1,600 a month: he was just found guilty of corruption and sentenced to 11.5 years in prison. [www.reuters.com/article/2013/10/02/us-china-corruption-database-idUSBRE99117T20131002?feedType=RSS&feedName=businessNews](http://www.reuters.com/article/2013/10/02/us-china-corruption-database-idUSBRE99117T20131002?feedType=RSS&feedName=businessNews).

In the meantime, the second training round for property tax collectors was expected to start in October for trainees from tax departments of more than 30 provincial governments as China plans to extend property tax nationwide. The first training focused on assessment.

## Foreign Affairs

**Singapore dismissed all eight suggestions on its draft Property Tax (Amendment) Bill in a public consultation**, saying feedback was “inconsistent with the policy objectives of the proposed legislative changes” and to reinforce intent of tax, “which is to tax property wealth rather than use.” Dismissed recommendations included allowing refunds for unoccupied properties owned by those residing abroad due to work or for charitable causes, clarifying definitions of residential/non-residential and introducing a progressive tax on residential dwellings. Summary of Responses - Public Consultation on Draft Property Tax (Amendment) Bill 2013 [http://app.mof.gov.sg/newsroom\\_details.aspx?type=press&cmpar\\_year=2013&news\\_sid=20130830119065355571](http://app.mof.gov.sg/newsroom_details.aspx?type=press&cmpar_year=2013&news_sid=20130830119065355571)

As of 2014, **property owners in Greece will only be allowed to transfer property if they've paid property tax**, due to a regulation to be included in the draft law for the new tax to apply from January 2014. International creditors demanded the measure hoping more tax would be paid toward the required €4.2 billion per year. Owners can transfer property to the state without legal penalties, the difference between the value of the property and tax due not being returned to owners. Land registry offices will not accept registration applications of properties with arrears.

**Cyprus approved the immovable property tax bill, a condition of a €10 billion bailout** by the European Commission, European Central Bank and International Monetary Fund. Properties up to €12,500 will not be taxed, opposed to the government proposal of up to €5,000. Of 54 MPs present, 15 voted for the bill, 39 abstained.

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## Transitions

**Alberta:** Altus Group Calgary seeks a Senior Consultant: Manager, Legal Services - Property Assessment & Tax, [www.altusgroup.com/careers/career-opportunities.aspx](http://www.altusgroup.com/careers/career-opportunities.aspx).

A Hudson Global Resources client in **Singapore seeks a permanent fulltime Tax Supervisor** with property tax knowledge and at least three years of experience. Email [maggie.ong@jobs.hudson.com](mailto:maggie.ong@jobs.hudson.com) quoting Ref No. SG84513:JOB:MAG or submit application online <http://sg.jobsdb.com/SG/EN/Search/JobAdSingleDetail?jobsIdList=400003001675023&sr=1>.

The **European Golf Course Owners Association seeks a student/intern** to conduct a research (end February 2014) on property taxation for European Golf 2020. Based in Amsterdam, the intern will highlight key findings/issues on classification and assessment, giving recommendations in developing a submission to the European Commission. Research is expected to identify differences and rates of property tax on golf across Europe. Active October 17, 2013 at [www.Linkedin.com](http://www.Linkedin.com).

**Tenders invited:** Software Application Development & Implementation of Online Web-based Property Tax Management System for Mangalore City Corporation, India. Pre-Qualification by October 29, 2013. Notification: MCC/Rev/CR19/2013-14/A1, [www.eproc.karnataka.gov.in](http://www.eproc.karnataka.gov.in).


## Calendar

**CivX 2013, Open Government, Open Data & Open Future**  
**December 4, 2013 Vancouver, BC**

Speakers include Connie Fair, President & CEO of BC Assessment.  
[www.civicinfo.bc.ca/event/CivX2013](http://www.civicinfo.bc.ca/event/CivX2013)

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