

eFocus Municipal Assessment & TAXATION

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

Toronto study totals possible new revenue (in the many billions)

A study commissioned by the City of Toronto evaluates taxes it could implement to help pay for capital projects. The KPMG report details previously studied revenue options as well as other taxes currently not permitted under the City of Toronto Act. City Manager **Peter Wallace** has been urging council to consider new revenue tools for long-term gains. Among others, specifics include a congestion tax (for \$220 million) and a city tax on alcoholic beverages (up to \$151 million) which has the potential to raise “meaningful amounts of revenue,” in some US municipalities. Other suggestions include a parking tax (\$171 million to \$535 million), an amusement tax (\$4 million to \$35 million) and vehicle registration tax (\$18 million to \$94 million). **Revenue Options Study**, 185pgs, www.toronto.ca/legdocs/mmis/2016/ex/bgrd/backgroundfile-94513.pdf.

Pilot allows assessment based on net profits, not market value

Expanded legislation, An Act Establishing a Land Value Taxation Pilot Program, allows a pilot land value taxation program in Connecticut. “Selected municipalities shall develop a plan for implementation of land value taxation that (1) classifies real estate included in the taxable grand list as (A) land or land exclusive of buildings, or (B) buildings on land; and (2) establishes a different mill rate for property tax purposes for each class, provided the higher mill rate shall apply to land or land exclusive of buildings.” The act also requires “an application procedure and any other criteria for the program.”

♦ Application for Land Value Taxation Pilot Program, Criteria for Implementation, Public Act 13-247 Section 329, www.ct.gov/opm/cwp/view.asp?a=2985&q=535412
Five municipalities **will be permitted to assess real and personal property taxes on all commercial parcels based on net profits of a building’s business occupants, rather than by the fair market value of the property.** Property owners and/or tenants and government officials must agree as the act doesn’t allow local governments to unilaterally change taxation methods. Carl Davis, the Institute on Taxation and Economic Policy, said he was unaware of any similar programs, saying if the pilot is expanded, it could pit cities and towns against one another and promote business poaching. www.hartfordbusiness.com/article/20160606/PRINTEDITION/306039960/unusual-property-tax-experiment-given-new-life

Vancouver vows action on vacant homes

After a report found more than 10,000 vacant homes based upon data from BC Hydro, Vancouver Mayor Gregor Robertson **expects a new tool this year to tax vacant homes**, asking the province to help. “City staff, hopefully working with the province, should be able to lay out a path forward of how the data’s collected, how we determine whether or not a property’s empty (and for) how much of the year, and create a fair system for taxing that business use of the property,” said the mayor. The province has until August 1 to respond in writing or council will take steps toward implementing the tax, “with or without the province,” said Robertson. “Vancouver housing is first and foremost for homes, not a commodity to make money with,” he said in a release. <http://vancouver.ca/news-calendar/vancouver-takes-next-steps-on-taxing-empty-homes.aspx>

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♦ Policy & Regulatory Steps for Reducing Empty Housing, 73pgs, <http://council.vancouver.ca/20160629/documents/pspc8.pdf>
♦ Also see “What to do with vacant land...” pg5

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work word

zero-bug release, *n.* A new software product deemed to be fit for public consumption, with all but a few hundred of the most arcane bugs removed.

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

Factoid

Manitoba, including the City of Winnipeg, is on a two-year assessment cycle, currently in the 2016 General Assessment cycle. Notices for 2016 (approximately 240,000) were mailed June 2015. Notices for the 2017 roll (approximately 30,000) were mailed June 3, 2016. In a non-General Assessment year, only property owners that experienced an ownership or valuation change receive a notice.

www.winnipegassessment.com/AsmtTax/English

Quotable Quote

“Nothing is more familiar in taxation than the imposition of a tax upon a class or upon individuals who enjoy no direct benefit from its expenditure, and who are not responsible for the condition to be remedied.”
Justice Harlan F. Stone

Coast to Coast to Coast

British Columbia

BC Assessment's valuation of Oakridge Centre costs Vancouver taxpayers \$5.5 million a year, benefiting the Quebec pension fund that owns the 28-acre property said **South** Vancouver Parks Society president Glen Chernen. A five-day Property Assessment Appeal Board hearing contested the July 2014 \$500.54 million assessment, Chernen saying "a significant increase in value to \$1 billion" was warranted as rezoning in would allow owner Ivanhoe Cambridge to redevelop the site with 11 new condominium towers, the total floor area going from 1 million to 4.5 million sqft for an increase in residential units from 32 to 2,914. In early 2015, the property was shown to be assessed at \$867.8 million said Chernen, by April the society learned value had been reduced by nearly \$367 million. In July 2015, Oakridge was assessed at \$550.3 million. In Vancouver's market "the consequences of how it proceeds is of great public importance," he said. www.biv.com/article/2016/6/oakridge-centres-367-million-assessment-reduction-

Alberta

Calgary council voted unanimously to give offset a 1.5% property tax increase for 2017, voting to offset the increase with a one-time rebate by withdrawing \$22.5 million from its fiscal stability reserve fund, creating a tax freeze. The funds will have to be paid back in 2018. Some councillors said a freeze would show leadership and send a signal to other levels of government on creating service efficiencies and reigning in spending to balance budgets.

Manitoba

When compared to single-family homes, condo owners are taxed unfairly, said Ron Funk of Brydges Property Management who urged **Brandon** to set up a tax credit to "correct this inequity," presented to city council, representing condo owners, many in attendance.

Ontario

Markham properties increased in value on average, single-family homes by more than 47%, condo units 16%. The city phases in increases to offset the impact on property taxes. If the average home was valued at \$576,910 for 2016, based on 2012, value would rise to \$642,683 for 2017; by 2020, \$840,000. Residents will see on average a 11.8% tax increase for single-detached homes and 4% for condos from 2016 to 2017. Aurora values are up 9.5% since 2012. www.yorkregion.com/news-story/6742154-aurora-property-values-up-by-average-of-9-5-per-year-since-2012-mpac

Blue Mountains council voted to consider becoming a single-tier municipality, councillors increasingly upset by a disproportionate amount of tax the town pays to

Grey County. With the highest combined assessment in the nine member county, its share is approximately 26% although its population is approximately 7% of the county's population. During a council meeting, town CAO **Troy Speck** expressed some doubt about single-tier, saying the town would have to receive support from the provincial government, which, he said "has no interest or intention of creating more municipalities."

Nova Scotia

Cape Breton Regional Municipality asked the province to cut property taxes on a harness racing track because it's a seasonal business. Northside Downs was tax exempt as part of the Cape Breton County Exhibition, re-evaluated in 2014 as a commercial enterprise. Harness Racing Cape Breton Inc. leases the track and owes some \$18,000 a year in property taxes, raising funds with membership fees and fundraisers. Two years ago, the municipality gave the track some \$9,000 from its sustainability fund. "We have about a \$700,000 budget for our sustainability fund, but now we have about \$2 million in requests, so you can't entertain them all," said **Councillor Clarence Prince**.

United States

Airbnb collected Pennsylvania's **hotel taxes** as of July 1.

A tax break that was part of a proposal to redevelop a historical downtown theatre was denied by Anchorage's Chief Fiscal Officer Robert Harris as **the application didn't demonstrate the tax break was necessary or the project even qualified**. The owner of the theatre and adjacent properties proposed a \$278 million complex including shopping and a parking garage, applying for tax exemptions of \$38 million over 10 years.

Legal services for those unable to pay are provided by counties, paid primarily through property tax. Long Island property owners paid nearly \$30 million in taxes to fund 30,000 defendants. A New York will phase out property taxes as the funder. "Mandating counties to finance the State's obligation to provide indigent legal services imposes a significant uncontrollable financial burden on counties dependent on real property taxes to fund needed services..." www.nysenate.gov/legislation/bills/2015/A6202/amendment/C.

An estimated \$208 million in property tax breaks for 305 businesses under Louisiana's Industrial Tax Exemption Program was stalled at the request of Governor John Bel to re-evaluate how breaks are awarded, Saying **government "has been too generous in its tax break programs for businesses"** and tighter controls must be in place with more analysis about benefits versus costs. New and expanding manufacturing facilities are allowed exemptions from property taxes for up to 10 years. www.nola.com/politics/index.ssf/2016/05/jon_bel_edwards_sits_on_208_mi.html



The City of Toronto has an excellent infographics section on its website such as ones on the budget and infrastructure, however, the site also details **Rate Supported Programs and Tax Supported Programs**, each with infographics (18 under Tax Supported) that clearly and cleanly explain complex details, www1.toronto.ca/wps/portal/contentonly?vgnextoid=4b5e96e373d91510VgnVCM10000071d60f89RCRD

Santa Clara Valley Transportation Authority unanimously **approved a 30-year, half-cent transportation sales tax for the November ballot**; \$1.5 billion in tax revenues would go to Phase II of the Bay Area Rapid Transit extension in Silicon Valley

Resources: New & Noted

More Tax Sources for Canada's Largest Cities: Why, What, and How?

By Harry Kitchen & Enid Slack

This new report examines a dilemma facing many large Canadian cities: how should they pay for growing expenditure challenges and deteriorating infrastructure with a tax base that's remained largely the same for decades? Contrary to the view of many, the authors argue **that access to additional tax sources is appropriate and likely necessary for major cities to continue to thrive**. After an overview of advantages and disadvantages of potential new taxes, the authors estimate the amount of money that might be generated from income tax, sales tax and fuel tax in eight Canadian cities. "Cities around the world levy a wide range of taxes, including income, sales, fuel, and hotel taxes," said Slack. "It is time for Canadian cities to have access to some of those taxes as well," creating a more diverse portfolio of taxes would allow cities to achieve revenue growth, revenue stability and fairness for taxpayers. Institute on Municipal Finance & Governance, No. 27, <http://munkschool.utoronto.ca/imfg/new-imfg-paper-makes-a-case-for-new-taxes-for-canadas-largest-cities>

FixList compiles data from multiple city sources such as the Office of Property Assessment, licenses and inspections, sale listings, construction permits and appeals into a user-friendly, searchable map of Philadelphia. Every parcel is assigned a Redevelopment Score using a model on more than 50 metrics (such as what percent of the neighbourhood is tax-delinquent or vacant). In West Philadelphia's 19143 zip code, it shows 309 tax delinquent properties for sales in an overwhelmingly African-American area, 56 for more than 20 years. Somerton, largely an area of white middle class residents had 15 sales. www.fixlist.co

An infographic shows the amount of sales tax and property tax collected in a state; one town (Friday Harbor, pop. 2,215) collects more than two times as much sales tax than property tax while La Conner (pop. 875), **collects 10 times as much property tax than sales tax**, <https://public.tableau.com/profile/publish/SalesandPropertyTaxDependence/Dashboard1#!/publish-confirm>

Appraiser valuations were 1.95% lower than homeowners estimates in April, according to the Home Price Perception Index at Quicken Loans. The gap between the two values narrowed since March when appraiser opinions were 2.17% lower than homeowner expectations. www.quickenloans.com/press-room/2016/05/10/owner-perception-home-values-improve-appraisals-lower-nationally

The Appraisal Institute distributed a draft on the proposed **Guide Note: Arbitration**, developed by their Professional Standards and Guidance Committee to provide arbitration guidance for valuation professionals and their clients. Member login, www.myappraisalinstitute.org/airesources/loginrequest.aspx.

Dutton Dunwich wind turbine debate pits revenue against community as unwilling host

Besides the municipality turning down property tax revenue to host turbines, "The other huge issue involved is the **devaluation of the lands adjacent to these windmills**," writes Dutton resident and golf course owner Brian Girard, "Why should my Canadian property decrease in value, while the Chicago-based American Energy company gets richer with every turbine constructed around me?" www.thechronicle-online.com/2016/06/21/an-appeal-to-keep-wind-turbines-out-of-duttondunwich

The Cost of Home Rule: An Alabama Case Study

By Elizabeth Hendrix

This book examines how a **lack of home rule leads to revenue loss** by focusing on wet-dry referendums in small Alabama towns. Since 1936, some municipalities have been granted more local autonomy because they've been able to pass an amendment to the state constitution granting them more legislative power. However, small, Alabama towns recently were able to vote on becoming wet or remaining dry after a 2009 bill was passed. The study focuses on small towns and disenfranchised communities to understand home rule implications such as how it affects small communities' ability to govern locally and the effect on local revenues and economic development.

paperback, 112pgs, May 2016
ISBN: 9783659895340



Lawyers for Essar Algoma successfully argued that **Essar is unable to pay the many millions of dollars in property taxes it owes Sault Ste. Marie**. Essar hasn't paid property taxes since April 16, 2014. "The monitor is of the view that any material suspension or reduction of property taxes will assist [Essar Algoma] in maintaining their minimum required liquidity and support [Essar Algoma] through these Companies' Creditors Arrangement Act [CCAA] proceedings," said Brian Denega of Ernst & Young, the court-appointed monitor overseeing the steel mill's restructuring. Denega previously successfully argued that 23 Essar senior executives receive a total of \$3.5 million in retention bonuses.

When the company filed for protection from creditors November 2015, \$14 million was owing in unpaid city taxes; by the end of September 2016, the company will owe approximately another \$7.2 million. "Maintaining sufficient cash levels to implement a restructuring transaction remains subject to considerable risk and making payments in respect of property taxes during the CCAA proceedings would materially increase that risk," said Essar. The company appealed its assessed value to the Municipal Property Assessment Corporation (MPAC) citing economic obsolescence, changes in the steel market, improper classification of their buildings and functional obsolescence. Sault Ste. Marie's Solicitor Nuala Kenny said, "Even if we were to forget all the above and assume that the assessment appeal would lead to a 50% reduction in the amount owing to the city (which assumption I am not prepared to make), I still do not understand how a 50% reduction could mathematically lead to a 100% suspension—both retroactively and on a go-forward basis." She noted Essar waited until one business day before its initial \$1.8 million tax payment was due, to request a reduction in its tax rate.

- ◆ The city had to request up to \$175,000 for legal fees to collect taxes for this one case, www.sootoday.com/local-news/collecting-essar-property-taxes-may-cost-city-175000-199590
- ◆ Meanwhile, www.bloomberg.com/news/articles/2016-06-28/essar-bid-for-u-s-steel-canada-said-to-fall-foul-of-ontario

Report urges higher industrial share

Losing commercial and industrial development to surrounding municipalities, Edmonton should ensure this lucrative source of taxes doesn't drop further, says a new city report. Over the past 15 years, its share of the region's non-residential property assessment declined from 76% to 72%, "out-competed and out-performed" by its neighbours. Industrial sites generated \$211 million in property taxes last year, 16 % of Edmonton's total. The report says job losses should start to turn around next year, predicting 35,000 industrial jobs by 2026. The report suggests the city adopt nine policies, including creating a new model using money from a portion of the increased property taxes the industrial area will create and levies on future district projects in.

The report suggests the Edmonton Energy and Technology Park proceed. When finished in 2066, it's expected to expand the industrial land base by one-quarter, paying up to \$4.2 billion in taxes. "A lot of surrounding municipalities have attracted some of these users," said Councillor Bev Esslinger. "They can have lower land costs, lower servicing costs, but unfortunately they're still coming through here for their transportation and we don't have those industries in our tax base." <http://edmontonjournal.com/business/commercial-real-estate/edmonton-should-make-changes-to-attract-industrial-development-city-report-says>

Horrible Warnings

As warnings affecting assessment and property tax come from any jurisdiction—lessons also applicable anywhere—these summaries tip you to existing and looming issues (sources provided so you can forward on to those who should know).

An Illinois bill gives Chicago the power to raise property taxes toward funding teacher pensions; **council can apply a levy of up to 0.26% for \$175 million.** www.ilga.gov/legislation/99/SB/09900SB0231eng.htm

A five star hotel, tech parks with large IT companies and shopping malls are among the properties whose combined property tax dues owe substantial tax arrears, according to Bruhat Bengaluru Mahanagara Palike (BBMP). The companies paid property tax under a self-assessment scheme, the BBMP finding differences between what was declared and the amount owed to the agency. After self-assessment by the owners of commercial properties, a survey was conducted from February to April of the 10 companies, **finding they declared a total area of more than 1.09 million sqft for tax purposes, whereas the tax payable is should be for almost 1.53 million sqft.** Action has been taken against the defaulters said Sri M. Shivaraju, chairperson of BBMP's Standing Committee for Taxation and Finance. Recently, the civic body seized movable assets of Manyata Tech Park. www.thehindu.com/news/national/karnataka/bbmp-releases-list-of-major-property-tax-defaulters/article8774452.ece

A provincial auditor general's report said 2014's Pan Am/Parapan Am Games in Toronto were \$342 million over budget. The total of annual performance and completion bonuses paid was apparently \$15.8 million of which \$5.3 million was to be "if they stayed until the end of their contracts and the net operating and capital budgets were met." Ontario, 51pgs, www.auditor.on.ca/en/content/specialreports/specialreports/2015panam_june2016_en.pdf

"If you can't be a good example, then you'll just have to be a horrible warning." Catherine Aird

What to do with vacant land and abandoned buildings?

The land bank in St. Louis was in response to a quickly shrinking population after a high of 856,000 people in 1950. Now, the Land Reutilization Authority (LRA) owns more than 11,000 parcels, land with buildings at 345 acres, vacant land at 950 acres. Besides other initiatives, as some **residents have been mowing vacant lots next to their properties for years to help maintain values, the Mow to Own program allows residents to buy a vacant lot for the \$125 title transfer fees, property taxes and "sweat equity."** LRA takes control of properties when owners fail to pay taxes for three years and if the site does not sell in tax foreclosure sales for at least a year. Lots must be less than 30ft across. Residents pay property taxes and maintain it for two years before the lien is lifted. The program received more than 100 applications with up to 4,000 lots eligible, also saving the city \$1.3 million annually for mowing costs. <http://news.stlpublicradio.org/post/st-louis-takes-new-look-old-problem-what-do-vacant-land-and-abandoned-buildings#stream/0>

- ♦ **Vacant Spaces into Vibrant Places**, Center for Community Progress, www.communityprogress.net
- ♦ **Reclaiming Vacant Properties Conference**, September 28 to 30, Baltimore, Maryland, <http://reclaimingvacantproperties.org>

BC rates for single-family and condos?

Some BC mayors are asking the province to allow different rates for houses and condominiums as currently, all residential properties are covered by the same rate. "What we're looking to do is have the opportunity to separate (the mill rates) if a city wants to do it," said Langley Mayor **Ted Schafer**. "We're trying to make it fairer on all property owners." Burnaby saw an assessment increase of 17% on an average \$815,000 home this year. In Richmond, the average residential rate increase is 3.11%; most condominiums will see taxes go down while almost all single-family homes saw tax increases. **"We have to separate single-family homes from strata units," said City of North Vancouver Mayor Darrell Mussatto. "It's great when you're selling, but it's not so great when you're just trying to pay your taxes,"** www.theprovince.com/touch/news/local+news/metro+vancouver+property+taxes+through+roof/11971180/story.html?rel=838332.

Mussatto said having one residential tax rate base is problematic "when a large number of property owners don't fit that average profile" and having different tax rates for different types of residential properties wouldn't be much different than different tax rates that exist for types of business and industrial properties. District

of North Vancouver Mayor **Richard Walton** said he's not sure a lower tax rate on single-family home is the right approach considering some new condos on the North Shore are selling for extraordinarily high prices. www.nsnews.com/news/north-vancouver-mayors-push-for-property-tax-reform-1.2280912

Quirky but true...

On the last day of the session, New York's Senate passed legislation allowing Bnos Bais Yaakov, an Orthodox Jewish girls' school to apply for property tax exemptions from 1997 to 2004. Submitted by the Rules Committee so no individual senator is connected to it, the justification memo states the bill is **"to undo the hardships that will be suffered" if the school is required to pay property taxes. In March 2013, audit results found almost \$6 million in allegedly fraudulent payments by Island Child, a not-for-profit that provided special education teacher services. Auditors found that Island Child paid nearly \$2 million to the school, owned by its Dean, Rabbi Samuel Hiller also Island Child's assistant executive director.**

Auditors said another \$877,000 went to Jewish summer camps including two tied to Hiller, with more than \$330,000 in non-payroll cheques to him. In May 2014, Hiller and three other Island Child officials were charged with 42 counts of stealing more than \$12.4 million in city and state funds. Two of the four pleaded guilty and are awaiting sentencing, Hiller and other awaiting trial. The Assembly's bill is before the chamber's real property taxation committee. New legislation introduced would allow the school to apply for exemptions for 2013-14 and 2014-15. <http://blog.timesunion.com/capitol/archives/250486/senate-oks-property-tax-break-for-school-tied-to-graft-in-2013>

Valuation Beyond Borders: 2017 International Valuation Conference

June 8 to 11, 2017 in Ottawa, ON

The Appraisal Institute of Canada and Appraisal Institute will host a joint conference for the first time in 13 years. Besides networking and socializing opportunities, the conference will feature noteworthy speakers, educational sessions and exhibits of valuation products and services. "It's exciting to partner with our colleagues in Canada on such an important event," said 2016 Appraisal Institute President **Scott Robinson**. "We are very pleased to be hosting our American colleagues in our national capital during Canada's 150th anniversary," said 2015-16 Appraisal Institute of Canada President **Daniel Doucet**. www.aicanada.ca/aic-ai-2017

Foreign Affairs

Thailand's long-delayed tax on land and buildings will see rates of up to 5% on undeveloped plots and 2% on land and buildings for commercial and farming, promising more public revenue. A feature of the new law is the generous tax exemption for first-time house buyers of properties valued up to 50 million baht (CDN\$1.8million), the "prosperity line." Under the previous property tax bill that line was set at houses worth just a few million baht. Vacant land will be taxed 5% after the first three years it is vacant; if still vacant after the next three years it will be taxed 10%.

Transitions

British Columbia: **Melany de Weerd** is the Acting Chief Administrative Officer of the Regional District of Buckley-Nechako, transitioning to the Chief Administrative Officer January 1, 2017.

Ontario: The City of Dryden named **Ernie Remillard** as its new Chief Administrative Officer. **Tracey Pillon-Abbs** is the Town of Essex's new Chief Administrative Officer.

Calendar

Navigating Valuation: Appraisal Institute

July 25 to 27

Charlotte, NC

www.appraisalinstitute.org/annual-conference

2016 AMO AGM & Annual Conference

August 14 to 17

Windsor, ON

www.amo.on.ca

And finally...

Because the news just doesn't stop...

June 3 quarterly property tax bills show the **School Tax Relief (STAR) exemption for those making \$500,000 or less a year was again claimed by Donald Trump** on his 5th Avenue Trump Tower condominium for another \$304 reduction. His **condo, assessed at \$1.8 million has an estimated market value of \$5.2 million**, the exemption lowering his tax bill by \$2,360. Trump's tax bill is \$96,611 after receiving a condo abatement of \$20,493. Under New York's Freedom of Information Law, Crain's requested copies of Trump's applications but the Department of Finance said no documents could be found. "Trump's accountant appears to be an expert in the STAR program." www.crainsnewyork.com/article/20160606/BLOGS02/160609931/trumps-persistent-mystery-once-again-the-billionaire-gets-a-middle

Since then, the city removed him from the list of eligible recipients raising "questions about just how wealthy he really is." Trump's campaign insisted the city made an error, "at first the city agreed but later walked back from that statement," Crain reporting "it remains unclear how the self-proclaimed billionaire got the STAR credit," since Trump refused to release his income-tax returns. The city has added some \$1,000 to his property tax bill to offset the credits. www.crainsnewyork.com/article/20160621/BLOGS02/160629958/city-stops-giving-trump-a-middle-class-tax-break-but-questions-remain

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