

## Reuters analysis estimates loss and will companies give back?

**A**s of August 30, in parts of two Texas counties, a Reuters analysis found at least \$23.4 billion market value of property damaged by Hurricane Harvey. Satellite imagery and property data signalled the storm will be among the most damaging in US history. **Reuters overlaid flood imagery on parcel maps and found floodwaters encroached on at least 30,000 properties**, 26% of the total in land value, the rest buildings and other improvements. "Ultimately, storm damage totals will come from estimates of insured and uninsured losses and disaster assistance payments, not from tallying property assessment values." [www.reuters.com/article/us-storm-harvey-property-exclusive/exclusive-at-least-23-billion-of-property-affected-by-hurricane-harvey-reuters-analysis-idUSKCN1BA31P](http://www.reuters.com/article/us-storm-harvey-property-exclusive/exclusive-at-least-23-billion-of-property-affected-by-hurricane-harvey-reuters-analysis-idUSKCN1BA31P)

As Houston recovers, its business community is and "should help," partly since the city, area and state of Texas have been given big business generous tax breaks, subsidies and other perks. Harris County—one of the most affected communities—agreed last year to give Amazon a 10yr, \$1.8 million discount on its property tax bill for building a 855,000sqft warehouse. Some of the biggest breaks are under the *Texas Economic Development Act* which lets companies apply for property tax exemptions if they "promise to create high-paying jobs." **The program, now at a total cost of \$7 billion since 2002**, has benefited dozens of corporations in the Houston area. According to the *Houston Business Journal*, more than \$2 billion in tax breaks given under the program have gone to corporations including Dow Chemical (approximately \$443 million) and Exxon Mobil (approximately \$200 million). [www.nytimes.com/2017/08/30/business/harvey-recovery-houston-businesses.html](http://www.nytimes.com/2017/08/30/business/harvey-recovery-houston-businesses.html)

## Farmland values also predicated on land characteristics

**I**n "What affects the value of your land?" **Kaitlynn Anderson**, writes that climatic zones, soil composition and tiling are key in agricultural productivity and capability according to the Municipal Property Assessment Corporation (MPAC). "Farmland is classified into six different quality classes, with Class 1 farmland having the highest agricultural capability and therefore the most valuable type of farmland," said MPAC's **Jennifer Ramcharan**. To establish value, assessors "consider many aspects" of the specific parcel of land, including:

- ◆ **Climatic zones:** Ontario is divided into seven climatic zones based on temperatures, average growing season and precipitation. Zone 1 in southwestern Ontario tends to have the longest growing season. Moving toward northern Ontario, growing seasons tend to get shorter and the variety of crops that can be cultivated tends to decrease, translating into lower productivity. Higher productivity areas tend to have higher land values.
- ◆ **Soil composition:** Soil texture, topography, stoniness, drainage, flooding, erosion and depth to bedrock are evaluated. MPAC uses five topography classifications, each with a different level of erosion hazard. Steeper slopes make it more difficult for livestock to access pastures and producers to access fields with machinery. As a more favourable soil profile results in higher productivity, it leads to higher land value.

- ◆ **Tiling:** MPAC considers tile drainage to be a permanent improvement that increases productivity and increases value. [www.farms.com/ag-industry-news/what-affects-the-value-of-your-land-217.aspx](http://www.farms.com/ag-industry-news/what-affects-the-value-of-your-land-217.aspx)
- ◆ [www.mpac.ca/PropertyTypes/Farm](http://www.mpac.ca/PropertyTypes/Farm)

Coming in Issue 15: BC, Manitoba wildfires and losses

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## work word

### asset, disposition program, *n.*

A fire sale. There are two types of fire sale at the corporation pressed for cash: the kind that begins with an official announcement that "This is not a fire sale;" and an "asset disposition program."

From *White Knights and Poison Pills: A Cynic's Dictionary of Business Jargon* by David Olive.

## Houston "didn't listen"

Presented with "sweeping evidence" last year **Houston was at risk**, Harris County Flood Control District's former head said scientists' "agenda to protect the environment overrides common sense." **Hell and High Water** <https://project.s.propublica.org/houston> was dismissed said reporter Kiah Collier, now watching as the predictions come true. "Collier can't help but think back to the **apathy of city officials who were warned this was coming but did nothing.**"

- ◆ **Unheeded warnings in Houston**, podcast, 9:47 mins, [www.cbc.ca/radio/podcasts/current-affairs-information/day-6](http://www.cbc.ca/radio/podcasts/current-affairs-information/day-6)
- ◆ **Rising Waters: The Causes and Consequences of Flooding in the United States** ISBN: 9780521193214 [www.cambridge.org](http://www.cambridge.org)

[www.municipaltaxation.com](http://www.municipaltaxation.com)

## Coast to Coast to Coast

### British Columbia

B.C. Assessment 2017 statistics show typical Metro Vancouver commercial property assessments increasing 15% to 30%. In the Fraser Valley, the jump in assessments was between 10% and 35%. The Lower Mainland comprises Metro Vancouver and Fraser Valley, [www.bcassessment.ca/services-products/Commercial-Property-Owners](http://www.bcassessment.ca/services-products/Commercial-Property-Owners).

### Alberta

The province released the regulation document that details the **city charters for Edmonton and Calgary**, recognizing the unique needs of Alberta's two largest centres, including property tax implications. 52pgs, <http://municipalaffairs.alberta.ca/documents/draft-city-charters-regulation.pdf>

Canmore's assessment for 2016 includes an identifiable loss, as **due to an explosion in which charges were laid against contractors, properties along 13 St lost \$6.4 million** in value compared to the year before.

The preliminary 2018 equalized assessment (EA) is available for review through the *milenet* ASSET system, using a municipality's 2016 property assessment data (2017 tax year), as reported to the province by your municipality's designated assessor. For your municipality's preliminary 2018 EA, log in at [www.milenet.ca](http://www.milenet.ca).

### Ontario

Stelco's new owner, Bedrock, easing the steelmaker from creditor protection, asks for the lands previously owned by US Steel Canada to be turned into the Land-Co. land trust. Stelco will be leasing some one-third of the property with the remaining land remediated. US Steel Canada is in property tax arrears for the year and a half under protection, **accruing more than \$9.5 million in back taxes, interest and penalties, which Hamilton was promised**. US Steel Canada has an appeal in for 2017 until the ownership change on June 30, 2017.

MPAC **reassessed small business properties on Yonge St**, reducing them to reflect area's designation as a Heritage Conservation District, which affects the ability of landowners to redevelop properties.

Owners of a vacant former Dairy Queen in Dundas received a \$4,954 tax rebate for 2016, the property \$9,160 in arrears, according to **Rick Male**, Hamilton's director of financial services, taxation & corporate controller. Another \$5,323 is due September 29. Because all payments were made for 2016, the reduction was applied to the 2017 tax bill. In June, council approved phasing out the vacant building tax rebate program over the next two years — retaining the existing 30% rebate for 2017, dropping the rebate to 15% in 2018 then eliminating the rebate.

ArtsBuild Ontario surveyed creative spaces across the

province **to better understand the impact of property tax assessments** and learn about other facilities and how property tax assessments have affected their space/operations. <https://tapa.ca/blog/announcement-impact-of-property-tax-assessments-artsbuild-ontario>

A former mayoral candidate, whose property was up for auction for unpaid property taxes, **filed a \$36.5-million lawsuit claiming abuses by 29 defendants** including MPAC, Cambridge and the Region of Waterloo. The property owner claims to have suffered 215 ways, such as "fraudulent" overtaxation and "manipulated" assessment values. The owner withheld tax payments from 2009 to 2016. Due to the 2008 recession, Cambridge froze auctions of properties in arrears, such sales resuming this year: By the end of 2016, some \$19 million in unpaid property taxes was owed to the city.

### New Brunswick

As of August 15, with adjustments to assessments by Service New Brunswick, **7,112 properties had assessments reduced** since tax bills were issued in March and the assessment debacle ensued. The total value of reductions property owners have been awarded now exceeds \$250 million.

### United States

The total taxable value of California's Sonoma County property **rose to an all-time high of \$85.5 billion**.

"We are here to fix what people left behind because they passed the buck," said Chicago Mayor **Rahm Emanuel**, signing off on **another property tax increase—this one 2.5%**—for teacher pensions.

Incentives for Taiwan's Foxconn **will cost \$3 billion in Wisconsin tax credits**, dwarfing a typical local government incentive. Experts "on the political left and right alike said the rewards were not justified by the cost of the tax breaks." Subsidies equal \$17,000 per job annually compared to the usual \$2,457. "This is not a comprehensive strategy for economic development," said **Carl Davis**, Institute on Taxation and Economic Policy. "If Wisconsin were going to offer this kind of subsidy for every employer within its borders, the state would be bankrupt." [www.nytimes.com/2017/07/27/business/wisconsin-foxconn-tax-subsidies.html](http://www.nytimes.com/2017/07/27/business/wisconsin-foxconn-tax-subsidies.html). Property tax increases in the community chosen "make a certain amount of sense, since there will be a steep increase in power, water and sewer use."

As of mid-August, **\$435,000 from unclaimed property tax refunds** will go into San Diego County's general fund if not claimed by the deadline, [www.sdttc.com/content/ttc/en/tax-collection/Unclaimed-Money.html](http://www.sdttc.com/content/ttc/en/tax-collection/Unclaimed-Money.html).

Maui County was ordered **to return more than \$10.7 million with interest to timeshares** at Ocean Resort Villas and Ocean Resort Villas North for tax years 2006, 2007 and 2008. <https://mauiNOW.com/2017/08/25/maui-county-ordered-to-refund-10-7m-to-timeshare-taxpayers>



A team of urban planners from McGill University looked at short-term housing rentals, lead author David Wachsmuth saying they found Airbnb took up to 14,000 housing units from Montreal, Toronto and Vancouver. **Are Canadian cities examining taxing options, given 10% of hosts account for nearly half of the \$430 million yearly revenue in the three cities?** Multi-listing hosts include people with multiple rental properties and larger commercial property management firms. <http://upgo.lab.mcgill.ca/airbnb>. In England, up to 13,000 landlords (of 27,000 registered) in one London borough

failed to declare rental income, prompting estimates that unpaid tax means London misses out on £200 million revenue, [www.theguardian.com/business/2017/aug/13/half-of-landlords-in-one-london-borough-fail-to-declare-rental-income](http://www.theguardian.com/business/2017/aug/13/half-of-landlords-in-one-london-borough-fail-to-declare-rental-income).

### Resources: New & Noted

#### Selling into the sun: Price premium analysis of a multi-state dataset of solar homes

This new report from the Lawrence Berkeley National Lab determined that solar panels increase home value. Analyzing sales of more than 20,000 homes, their analysis shows the premium paid for homes with solar is not a phenomenon.

Buyers are willing to pay more for a home with solar panels, each watt "adds about \$4 to a home's value in California and about \$3 elsewhere." <https://emp.lbl.gov/publications/selling-sun-price-premium-analysis>

A Manitoba software developer designed 2D and 3D models to show property assessments in Brandon using city data. **Matt Kiazzyk's** model allows users to scroll through properties, coloured bars creating visual representations of assessments for 2016, 2017 and 2018, <http://mattkiazzyk.com>. The city's portal was launched in 2012 and expanded to 20 data sets, many updated automatically when city databases are updated. Some data sets were added at the request of software developers such as Kiazzyk. <http://opengov.brandon.ca>

**IMFG third visual exploration of Ontario municipal finance data:** The third of three visualizations on municipal finance issues is a prototype dashboard demonstrating how data from Financial Information Returns can be visualized and accessed with comparisons users can make between municipalities. It shows examples in revenues, expenditures, debt and infrastructure; a fully interactive version would allow users to add datasets, compare municipalities, look at data over time and see figures per capita or per household. This prototype shows **how municipal finance can be made more engaging, accessible and useful to a broad audience, including municipalities, policymakers and the public.** <http://munkschool.utoronto.ca/imfg/research/data-visualizations>. Since June 2017, the Institute on Municipal Finance & Governance and the Institute without Boundaries at George Brown College have been releasing visualizations in a pilot project, <http://institutewithoutboundaries.ca>.

Making property data accessible to practitioners and residents, Pittsburgh unveiled **Burgh's Eye View: Parcels, the latest in its popular series of city data.** The map allows users to view delinquent properties, city-owned properties and tax abatements. Users can also view information about parcels such as the type of owner, property class, sales, land value, liens and tax delinquencies. <https://pittsburghpa.shinyapps.io/BurghsEyeViewParcels>

#### Assessing the Taxability of Solar Energy Systems in Michigan by Erin M. Haney

While Michigan's *General Property Tax Act* includes wind energy systems, it "lacks a similar provision addressing solar panels or solar energy systems with such precision." The act's language "has not yet been updated to provide solar energy systems with the clear categorization afforded to wind energy systems." [www.varnumlaw.com/blogs/varnum-etc/assessing-the-taxability-of-solar-energy-systems-in-michigan](http://www.varnumlaw.com/blogs/varnum-etc/assessing-the-taxability-of-solar-energy-systems-in-michigan). A campaign targeting net metering and solar installations "coincided with a concerted and well-funded lobbying campaign by traditional utilities, which have been working in state capitals across the country to **reverse incentives for homeowners to install solar panels.**" The changing renewable energy environment could threaten federal policies like renewable tax credits for businesses and homeowners, which also spurred such investment. [www.nytimes.com/2017/07/08/climate/rooftop-solar-panels-tax-credits-utility-companies-lobbying.html](http://www.nytimes.com/2017/07/08/climate/rooftop-solar-panels-tax-credits-utility-companies-lobbying.html)

#### The Valuation of Green Commercial Real Estate

By Timothy P. Runde & Stacey L. Thoyre

This comprehensive text on green building provides appraisers and others with terminology and concepts needed to identify and value green property features in new construction and commercial building renovations. It examines rating systems and advanced design and operating characteristics affecting value.

softcover, 333 pages, ISBN 9781935328704

AI members \$60, non members \$75, [www.appraisalinstitute.org/the-valuation-of-green-co](http://www.appraisalinstitute.org/the-valuation-of-green-co)

#### An Analysis of the Influence of Property Tax on Housing Prices in the Apulia Region (Italy)

Socio-economic determinants of housing values were examined, highlighting contributions to the **formation of property prices and property tax liability.** Property tax is a factor that could determine revival of demand, generating positive effects also in construction. The analysis in this region for 2011 and 2015 takes fiscal tightening in Italy into account, showing relationships between prices and variables. Tajani, F. et al in *Buildings* 2017, 7, 67, [www.mdpi.com/2075-5309/7/3/67](http://www.mdpi.com/2075-5309/7/3/67).





## Nova Scotia Utility and Review Board in the matter of an application by S. & D. Smith Central Supplies Limited

An expropriation by the Province of Nova Scotia for a highway corridor divided a claimant's property into two main parcels by a "taking" of approximately 11 acres, close to one-quarter of the claimant's lands. It became clear to the Nova Scotia Utility and Review Board that the expropriating authority by the province to twin the Trans-Canada Highway in the County of Antigonish "at least as far as one property owner was concerned, was a long and personally distressing process." For **Stephen Smith**, principal claimant, S. & D. Smith Central Supplies Limited, "the experience started in 1998 and reached its culmination in the hearing of this claim in 2016." Central filed a Notice of Hearing and Statement of Claim on March 12, 2015 claiming compensation for the market value of lands expropriated as well as other aspects including appraisal fees and costs of developing and operating a replacement property. [871] The board observed "there were numerous issues in this proceeding; many were complex—in particular, financial elements of the claim," however, [17] **The principal issue being, what compensation should be paid as a result of the province's expropriation of lands at Lower South River?**, one of three considerations, **"What is the market value of property taken?"**

Smith began a business in 1989 and planned expansions, [31] testifying that in 1998, his plans "were thwarted." Attending a public information meeting held by the Department of Transportation, residents were shown three possible routes for the alignment of Highway 104, two routes shown cutting through Central's property, affecting two-thirds of his property. In 1999, when the preferred route was confirmed, Smith realized how his property would be affected. Since that time there was significant alterations to his business plans and actions on adjacent lands. On January 18, 2012, Smith received an email requesting he agree to allow access to his lands for clearing purposes. "As there had been no negotiations and no appraisals," as referred to in an earlier email, Smith "described himself as 'fed up'" and did not sign the authorization. On February 27, 2012 section 71 of the *Expropriation Act*, R.S.N.S. was invoked for access to Central's lands, two days later.

With 34 years of experience in appraisals, much in expropriations, **Daniel Doucet** of Altus Group prepared a report for the claimant. Using highest and best use, Doucet estimated market value of the lands taken was \$630,000, that 28.83 acres of land was lost due to expropriation. [185] Doucet filed a supplementary report, recalculating "to reach a total injurious affection amount of \$1,322,700." [186] An appraisal by the province found "market value of the land expropriated was \$200,000 as of the effective date of May 1, 2012" and "compensation for injurious affection to the remaining lands" at \$60,000. [189] "Business issues and business loss were beyond the scope of what (the appraiser) was engaged to do."

[566] "Overall, the parties expressed some consistent themes in their respective submissions" and counsel

### Educación a distancia

8 de septiembre de 2017

**Análisis Económico de Dilemas Urbano:** El curso analiza una serie de preocupaciones sobre el funcionamiento de las ciudades desde una perspectiva económica.

**Financiamiento Urbano a través del Cobro de Cargas Urbanísticas:** El curso busca evidenciar la relación entre las prácticas urbanísticas y el comportamiento de los mercados de suelo, examinando la experiencia en América Latina del cobro por cargas urbanísticas. [www.lincolninst.edu/es/educacion-distancia-lista-seleccionados](http://www.lincolninst.edu/es/educacion-distancia-lista-seleccionados)

### Quotable Quote

"Q. Dr. Eisenbach, in the 30 seconds remaining, would you please summarize your views on the meaning of man's existence?"

A. May I respectfully suggest that your viewers would be better served by 30 seconds of silence?..."

*Creative Interviewing* (1977) by Ken Metzler, pg64

for both parties "referred to the need for the board to interpret the act using a 'broad and purposive approach.'" [582] The board found comparables used by the province "resulted in an undervaluing of central's property" with discrepancies in wetland and non-wetland areas. [588] "The board finds that the entire area of the taking should be valued at the same rate, i.e., without any reduction in value for the wetland." [596] The province said the board should not allow any amount "for special economic advantage because the concept requires actual occupation of the lands in a business enterprise," however, [723] the board was satisfied Central "would have proceeded with this expansion, but for the expropriation, or more precisely, the shadow of expropriation."

Market value of lands taken was determined to be \$615,375. [901] The board reserved jurisdiction "on costs and on any tax consequences, if the parties are unable to agree ..." [902] finding the conduct of the expropriating authority, the province, caused delay in determining compensation and therefore warranted "the rate of interest on the market value of the land and injurious affection (a total of \$1,404,216) to be charged at 10% per year from May 1, 2001, to the date of payment." 277pgs, <https://nsuarb.novascotia.ca/sites/default/files/Decision%20M06755%20S%26D%20Smith%20Central%20Supplies.pdf>

## When taxes fund events instead of services

**M**ontreal paid at least \$24 million to host the Formula E race in July for the the track through the city, fees, salaries and distributing thousands of free tickets due to poor ticket sales. Compensation paid to residents and businesses being unable to park was \$80,000. Société de transport de Montréal gave free rides on the métro, buses and Bixi bikes all weekend for an estimated \$1.1 million loss. Radio-Canada reported other cities hosted the event without spending any public money. William Watson wrote “today the public sector is so flush it can sponsor such inessentials as car races,” rather than fixing a local walkway, the race “benefiting from Montrealers’ tax money.” <http://business.financialpost.com/opinion/william-watson-in-our-new-age-of-government-decadence-e-car-races-get-millions/wcm/a6e98190-c7b3-444d-a3be-ccb8be865b80>

In a recession, Miami and Miami-Dade County agreed to pay three-fourths of a \$650 million stadium for the Miami Marlins which opened in 2012 and will cost the city \$2 billion over the life of the stadium bonds. The Marlins kept nearly all revenue, owner Jeffrey Loria having sold the team, some \$400 million in debt, for \$1.2 billion, nearly eight times what he paid in 2002, selling the Montreal Expos. The county’s Mayor Carlos Gimenez said the publicly funded stadium substantially enhanced the team’s value. “I would think (Loria will) walk away with \$500 million in his pocket,” he said. “It sticks in my craw. It’s a nice stadium for people to enjoy and we got an All-Star Game out of it,” Gimenez said, but “it’s the most horrible deal every other way.” [www.nytimes.com/2017/07/04/sports/baseball/miami-marlins-sale.html](http://www.nytimes.com/2017/07/04/sports/baseball/miami-marlins-sale.html)

## Basement expansions soar, adding value (and revenue)

**B**ritish homeowners are increasingly adding multi-storey basement levels or lofts with planning applications for basements increasing by 183% over five years reported Halifax UK. “London is the epicentre of the big dig,” data for England, Scotland and Wales from January 2012 to December 2016 finding basement expansions soared. The number of applications for basement conversions totalled 3,064 in 2016, compared with 1,084 in 2012, the top 16 all London boroughs (local authorities). One real estate agent quoted said he expects the trend to continue as increased values should make the decision to expand easier. 5pgs, <https://static.halifax.co.uk/assets/pdf/media-centre/press-releases/2017-08-23-brits-busy-building-basements-press-release.pdf>

- ♦ [www.the-guardian.com/money/2017/aug/23/underground-basements-halifax-loft-conversions-extend-properties](http://www.the-guardian.com/money/2017/aug/23/underground-basements-halifax-loft-conversions-extend-properties)

## Quirky but true...

**With a backlog of more than 1,800 appeals, Philadelphia’s Board of Revision of Taxes took six weeks of summer vacation**, as the seven board members meet and vote together. The board was to meet in late August, returning twice-a-week mid-September. Four years ago, board members’ pay was reduced from \$70,000 a year (with benefits/pension) to \$150 per diem after the assessment role was given to the new Office of Property Assessments. In 2014, 23,000 appeals were filed due to controversial reassessments to market value. Council gave back full-time pay for members to meet more frequently to deal with the backlog. After that year, the number of appeals dropped drastically, so members met just twice a week. The chair, a retired judge, said the board “traditionally” takes a full calendar year to decide appeals. Of 4,580 appeals received for 2017, more than half—\$1 billion—have been decided, resulting in a decrease in \$44 million in value, equivalent to \$626,000 in revenue. As of mid-August, more than 1,700 appeals with a total value of \$1.5 billion awaited decisions, with 80 prior year appeals to be decided. [www.philly.com/philly/news/politics/waiting-for-your-tax-appeal-to-be-heard-first-the-board-of-revision-of-taxes-has-to-finish-vacation-20170809.html](http://www.philly.com/philly/news/politics/waiting-for-your-tax-appeal-to-be-heard-first-the-board-of-revision-of-taxes-has-to-finish-vacation-20170809.html)

**Calgary council determined its Olympic bid exploration will transition to an Invitation Phase: Potential bid for 2026 Olympic & Paralympic Winter Games, [www.calgary.ca/CSPS/Recreation/Pages/Calgary-2026-Olympic-bid/Olympics-Bid-2026.aspx](http://www.calgary.ca/CSPS/Recreation/Pages/Calgary-2026-Olympic-bid/Olympics-Bid-2026.aspx)**

- ♦ Redacted report, 365pgs, [www.calgary.ca/CSPS/Recreation/Documents/2026%20Olympic%20Bid/CBEC%20redacted.pdf](http://www.calgary.ca/CSPS/Recreation/Documents/2026%20Olympic%20Bid/CBEC%20redacted.pdf)
- ♦ <http://agendaminutes.calgary.ca/sirepub/mtgviewer.aspx>
- ♦ “By the end, six weeks later, the locals have got the pallid look of someone who’s just received a bill they weren’t expecting for something they didn’t really need.” [www.globeandmail.com/opinion/kelly-canada-should-forget-about-hosting-2026-world-cup/article35833861](http://www.globeandmail.com/opinion/kelly-canada-should-forget-about-hosting-2026-world-cup/article35833861)

## Calendar

The 6th Annual IMFG Toronto City Manager's Address, October 26, 2017 4:30pm to 6:30pm, <http://munkschool.utoronto.ca/imfg/events>

## Because we’re property geeks

Canadian singer/songwriter Alanis Morissette listed her longtime Los Angeles 5,152sqft home at \$5.495 million (an offer pending the week after listing). She bought the double-gated residence in the fall of 1996 for \$1.795 million, the year after her mega-hit album “Jagged Little Pill” took off. On a .61-acre parcel with open canyon views out back, the two-storey yellow and clay tile roofed residence built in 1951 was remodeled into a “hybrid of Mediterranean with craftsman details.” 2016 assessment \$2,686,877; tax payment of \$32,453. (was at [www.rodeo.re.com/eng/sales/int/65-pg/5-beds](http://www.rodeo.re.com/eng/sales/int/65-pg/5-beds))

## Global Affairs

**British Virgin Islands** released its 2017 Property Tax assessment roll, [www.bvi.gov.vg/content/property-tax](http://www.bvi.gov.vg/content/property-tax).

After **just seven Dublin homeowners signed up** to the Repair and Leasing scheme to encourage vacant property use, there were new calls to bring in a vacant property tax in Ireland. [www.citizensinformation.ie/en/housing/housing\\_grants\\_and\\_schemes/repair\\_and\\_leasing\\_scheme.html](http://www.citizensinformation.ie/en/housing/housing_grants_and_schemes/repair_and_leasing_scheme.html)

Starting April 2018, **those with two homes in designated regions in South Korea** will see additional capital gains taxes on top of the current tax rates ranging from 6% to 40% depending on profits. Those with more than three homes will face an additional 20% tax. [www.afr.com/news/world/asia/south-korea-rolls-out-toughest-rules-yet-to-cool-housing-20170802-gxnztc](http://www.afr.com/news/world/asia/south-korea-rolls-out-toughest-rules-yet-to-cool-housing-20170802-gxnztc)

## Transitions

**Nunavut: Kimmirut seeks a Director of Finance**, <https://municipalworld.com/job-board/posting.php?postid=2053>

**British Columbia: Chris Barlow**, Director of Transportation and Civic Works is the City of Castlegar's new Chief Administrative Officer.

**Ontario: Lisa VanderWallen** is the new Chief Administrative Officer/Clerk of Southwold Township. The Township of North Huron appointed **Dwayne Evans** as Chief Administrative Officer and Deputy Clerk. **Robert Maisenville** as the County of Essex was elevated to Chief Administrative Officer. The City of Kitchener named **Dan Chapman** its new Chief Administrative Officer. The Town of **Richmond Hill seeks a Manager, Asset Management Planning**, <https://municipalworld.com/job-board/posting.php?postid=2116>.

**Nova Scotia: Scott Conrod** is the new Chief Administrative Officer for the Municipality of the County of Kings. The Town of **Pictou seeks a CAO**, <https://municipalworld.com/job-board/posting.php?postid=2109>.

## And finally

The next eFocus will be to you October 2, 2017.

Responding to an article about a health authority hiring consultants, **Harry Sommerfeld** said that at Winnipeg's Property Assessment Department, he put his education and "skills to work which included finding a better way to do my job." Brought before the union steward and his department's director, "To my surprise, I was soundly chastised for doing too much too fast and was told that I must not show others up," he wrote. "The advertising that the various unions are doing right now is an indication that they have not changed in all these years. They will sabotage every effort any elected government will put forward to improve the efficiency of the health care system or any other government agency in order to maintain their stranglehold on the public and our tax dollar." Adding "the vast majority" of members are hardworking and dedicated, he wrote he's tired of strikes "every time we turn around that will bring the front line services to a complete halt and scare the beejeses out of the common person that may desperately need that service ..."

[www.winnipegsun.com/2017/07/01/letters-july-2-2017](http://www.winnipegsun.com/2017/07/01/letters-july-2-2017) (article at [www.winnipegsun.com/2017/06/27/wrha-seeking-professional-help-to-roll-out-controversial-hospital-revamp](http://www.winnipegsun.com/2017/06/27/wrha-seeking-professional-help-to-roll-out-controversial-hospital-revamp))

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**Winner of IAAO's 2014 John A. Zangerle Award for outstanding publication**

published by

**Municipal World**