



IN THE HEADLINES

Property owners still coming forward – More than a year after **New Brunswick's** new property tax system issued inflated bills to thousands of homeowners, owners are pursuing appeals. The auditor general is deeply troubled about the province's increase in net debt (expected to be \$14.4 billion in March 2019), especially when the interest just to service debt last year was \$700 million. <http://www.cbc.ca/news/canada/new-brunswick/property-tax-assessment-new-brunswick-appeals-1.4701091> and <http://www.agnb-vgnb.ca/content/agnb-vgnb/en/media/releases/renderer.2018.06.0729.html>

Billionaire won't get a goose poop tax break – **South Bristol's** Board of Assessment Review ruled against Tom Golisano's claim that his \$5.7-million Canandaigua Lake property assessment should be halved because of goose droppings. Golisano asked the town to cut property taxes "in an amount equal to the salary he would have to pay someone and his dogs to live in the house year-round and chase the fowl visitors away," which he estimated at \$75,000. He withheld his latest tax bill, saying he'd pay it "only at the point of foreclosure, then withhold taxes again." Golisano also argued **New York** state has "a chaotic system with ill-trained assessors in hundreds of localities trying to negotiate confusing state laws." To protest high income taxes, Golisano moved to **Florida**, still owning two New York properties subject to \$212,000 a year in property taxes. https://www.newyorkupstate.com/news/2018/06/golisano_loses_goose_poop_argument_over_canandaigua_lake_property_taxes.html

Lactose-tolerant state gives tax exemptions for cheese – A few U.S. states have economic interests in the dairy industry, "even allowing for specific property tax exemptions for cheese," especially **Wisconsin**, where "property tax exemptions apply to cheese in every step of the cheese-making process" – including dairy cows. Exemptions may also apply

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The next issue of
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to cheese-processing machinery and equipment that dairy farms own or lease. “Natural cheese owned by any person, including primary manufacturers, is considered personal property exempt from taxation while in storage for the purpose of further aging in preparation for packaging or processing.” However, land owned by dairy farms is generally taxable and assessed on use value per acre. <https://www.bna.com/property-tax-post-b73014476327/>

After a month, Seattle repeals tax upsetting major employers – In June, **Seattle** officials cancelled a tax they unanimously endorsed in May. The city would have raised about \$50 million a year to fund the homeless and affordable housing projects by taxing companies with at least \$20 million in revenue a year per employee, such as Amazon, the city’s largest employer with more than 45,000 workers. Amazon, which “already succeeded in watering down the original tax after halting expansion plans in protest,” joined other Seattle-based firms like Starbucks to fight the law. Council member Mike O’Brien said, “I have a couple of bad choices and I’m picking the less bad,” meaning a vote to repeal the tax. The city’s initial plan was to collect some \$500 per employee a year. Amazon responded by stopping its city expansion pending the outcome of the vote, which first cut the tax down to about \$275 per employee. Amazon would have had to initially pay about \$12 million a year. And, while Amazon is not against helping the homeless, officials think Seattle has a spending problem.

In **Silicon Valley**, **Mountain View** will put a head-count tax on November’s ballot, where the tax is estimated to raise about \$6 million for transit projects, half of which coming

from Google. <https://www.nytimes.com/2018/06/12/technology/seattle-tax-amazon.html>

THAT’S AN IDEA!

Going big or going dense? – After examining property taxes for big box stores, Steven Vance found that nearby dense developments generated significantly more revenue per square foot than big box sites. Vance compared a theatre and its neighbouring stores to the **Chicago** neighbourhood’s Target store and its parking lot. He found that the Target store paid \$1.88 per square foot, while the theatre development brought in \$3.01 per square foot, the Revolution Brewing brewpub building generated \$9.21 per square foot, the Emporium arcade bar building generated \$5.47 per square foot, and a building of 120 units and one retail space generated \$2.49 per square foot. “The denser buildings in this analysis generate significantly more taxes for the county, city, parks, schools, and other services than the ‘sprawly’ buildings,” wrote Vance (<https://blog.chicagocityscape.com/which-generates-more-property-taxes-a-big-box-store-or-a-dense-building-9df24ee28b10>). Meanwhile, in part of a vacant Macy’s store at a mall in **Alexandria, Virginia**, 60 beds, hot meals, and showers are provided for people “having trouble finding a place to live in a city with a scarcity of affordable housing.” As shopping malls struggle to survive, “communities are looking for new uses for all the retail space. Some empty stores are finding another life as trampoline parks, offices, college classrooms, and churches.” The mall is part of the changing retail landscape that saw a record 6,985 stores close in the U.S. last year (<https://www>

[nytimes.com/2018/06/13/business/macys-homeless-shelter.html](https://www.nytimes.com/2018/06/13/business/macys-homeless-shelter.html)).

- In “Soaring property taxes? Blame Amazon,” Eric Reguly asks, “Why should you care? Because the ease of online shopping may come at an unexpected price: watching your property taxes go up.” He writes that “with traditional retailers on their way out, watch property owners pick up the tax slack.” <https://www.theglobeandmail.com/business/rob-magazine/article-soaring-property-taxes-blame-amazon/>

COAST TO COAST TO COAST

Soaring home value tax crosses the line – “Only a federal government with a death wish would touch the personal residence exemption ... That leaves property taxes, which typically treat all homeowners equally by applying the same tax rate against the assessed value of their home.” <https://www.theglobeandmail.com/investing/personal-finance/article-a-line-has-been-crossed-on-taxing-soaring-home-values/>

Alberta – Three years ago, former premier Jim Prentice told Albertans to “look in the mirror” for the province’s financial woes. “Basically, all of us have had the best of everything and have not had to pay for what it costs.” Within hours, there was a social media posts backlash. In a recent poll, 73 percent of poll respondents oppose a provincial sales tax to help pay for certain costs. While a focus group “suggested the government concentrate on finding more efficiencies to reduce government spending,” one participant said, “I think there’s a lot of people who take advantage of public money.” The *CBC News* survey of 1,200 Albertans

found that 42 percent think the government should make spending cuts and raise taxes, while 35 percent think that just spending cuts should be made; only eight percent wanted to see taxes raised. <http://www.cbc.ca/news/canada/edmonton/prenticeblamesalbertans-goes-viral-after-jim-prentice-s-look-in-the-mirror-comment-1.2982524> and <http://www.cbc.ca/news/canada/calgary/road-ahead-poll-balanced-budget-services-taxes-1.4645693>

Canmore’s manager of financial services, Katherine Van Keimpema, presented a 2.9 percent increase to municipal property taxes, down from the expected 3.7 percent approved in the budget. The total taxable assessment is \$6.6 billion (\$203 million more than in 2017), with \$137.2 million in existing property and \$65.8 million in real growth. Residential properties pay \$14.8 million of the overall tax burden, non-residential pays \$8.1 million. <https://www.rmoutlook.com/article/New-growth-leads-to-lower-Canmore-taxes-20180531>

Saskatchewan – **Estevan** approved a one percent property tax increase (<http://www.estevanmercury.ca/news/city/council-approves-property-tax-increase-1.23332478>) and set its assessment roll for 2018 (<https://estevan.ca/2018/06/06/2018-notice-of-assessment/>).

Manitoba – **Flin Flon** reduced its mill rate by 2.65 this year. When combined with the school rate, the residential rate decreased 1.92 from 2017 for a savings of approximately \$172 on a house assessed at \$200,000. <http://www.thereminder.ca/news/local-news/flin-flon-property-tax-will-decrease-in-2018-19-1.23312456> and <https://www.cityofflinflon.ca/property-tax>

Ontario – Ottawa will charge Airbnb users a four percent accommodation tax as of August 1. <https://www.ctvnews.ca/business/ottawa-to-start-charging-airbnb-users-accommodation-tax-1.3935347>

After 23 years, a **Toronto** hair salon is closing its Queen Street location because of increased rents that landlords say is due to increasing property taxes. In the last four years, the total Municipal Property Assessment Corporation (MPAC) assessment “for commercial and industrial properties in the West Queen West area has increased from \$250.2 million to \$382 million.” Meanwhile, in his “Closing Up Shop” newspaper ad, Marcello Tarantino clothing in Toronto writes, “After 46 years, it’s time to retire from the retail business. It’s become very difficult to continue and the primary reason is the amount of taxes we must pay, close to \$100,000 just for the premises. Governments are making it more and more arduous for small business to exist.” <http://www.cbc.ca/news/canada/toronto/local-businesses-close-due-to-steep-rent-and-property-taxes-1.4703346>

Thunder Bay residential taxpayers now pay nearly 63 percent of the municipal tax levy (up from 49.5 percent in 1999), with a 2.43 percent increase for residential owners this year. Revenue director Rob Colquhoun said the median home, with an assessed value of \$199,000, would pay \$66.95 more in property taxes for a total of \$3,258. <https://www.tbnewswatch.com/local-news/council-sets-ratios-for-property-tax-increases-937961>

Niagara Region is considering ways to tighten up its incentive and grant policies after a value for money review of its programs showed deficiencies. “We need to develop a

comprehensive set of performance measures to ensure that value for money is received for our taxpayers,” said senior internal auditor Frank Marcella. He also said that the programs, in partnership with the region’s local municipalities, could see some of the programs altered to offer repayable loans. <https://www.stcatharinesstandard.ca/news-story/8678851-region-reconsiders-grant-programs/>

St. Catharines registered a tax arrears certificate showing that Bayshore Groups owes \$2.46 million in property taxes on the former General Motors site for the years 2015, 2016, 2017, and 2018. <https://www.stcatharinesstandard.ca/news-story/8682504-city-wants-taxes-from-bayshore/>

New Brunswick – “Are there property tax differences between waterview and waterfront homes in Canada?” – This question, posed to *Mansion Global*, is from Americans who own a New Brunswick property and are questioning why they pay “double taxes” on their waterfront home. <https://www.mansionglobal.com/articles/96528-are-there-property-tax-differences-between-waterview-and-waterfront-homes-in-canada>

Nova Scotia – Halifax planned to pay for its new convention centre with property taxes. “It didn’t work and was always a bad plan,” writes Bill Black. In late 2010, council committed \$56.4 million, matched by the province and federal government, toward the cost of the convention centre. The proposal was for some or all of “the city’s funding could be financed by the property taxes on the commercial part of the project.” However, the largest element – office space – is only 30 percent occupied. “Not only that, but the oversupply of office space in the downtown area, partly caused by

the Nova Centre, has knocked down all tax appraisals, and therefore the taxes payable by office landlords,” Black writes. “The property taxes on the commercial properties will never pay for the cost of the convention centre.” As Halifax considers building a stadium that would only be used five months of the year, “even the most fanciful economic impact analysis would struggle to make that look good. We should, therefore, anticipate a replay by the proponents of the argument that it could be paid for with taxes on associated new construction, either residential or commercial. This will be just as false as it was for the convention centre.” In paring back projects, taking off any substantial investment in a stadium “would be a good place to start.” <http://thechronicleherald.ca/opinion/1570099-black-save-public-investments-for-viable-edifying-projects>

United States – With the top five most overvalued places in the western half of the country, **Las Vegas** is the most overvalued housing market, according to Fitch Ratings. <https://www.forbes.com/sites/samanthasharf/2018/05/14/las-vegas-homebuyers-take-a-gamble-as-sin-city-named-the-most-overvalued-housing-market-in-america-2018/#20fae7aa6457>

Chicago approved a property tax break, saving the owner of the old main post office \$100 million over the abatement’s life (or \$53.2 million in net present value). The Class L break allows designated landmarks to be taxed at 10 percent of assessed valuation for the first 10 years, at 15 percent for the 11th year, and at 20 percent for the 12th year. Land portion is eligible if the landmark building has been vacant or unused continuously for the

prior two years – this site qualifies for both breaks. Five years ago, council approved a Class L break for Wrigley Field, saving the Chicago Cubs team \$8.5 million over 12 years. <https://chicago.suntimes.com/chicago-news/old-post-office-gets-a-100-million-class-l-property-tax-break>

Cuyahoga County will implement new measures to collect more than \$1 million owed by landlords who receive taxpayer subsidies yet fail to pay property taxes. <https://www.news5cleveland.com/news/local-news/investigations/county-crackdown-on-property-tax-cheats>

RESOURCES

“Residential property values concentrated in four provinces” – New residential statistics on Canadian property values were released: “The total value of residential properties in Canada was \$4.8 trillion in 2015, up 7.4 percent from 2014. The total value has risen 80.2 percent since 2006.” Four provinces accounted for more than 90 percent of total national residential values: **Ontario** at 42.7 percent, **British Columbia** at 20.5 percent, **Québec** at 16.0 percent, and **Alberta** at 12.6 percent. These provinces accounted for 98 percent (+\$325.9 billion) of the total national annual increase, led by Ontario (+\$170.3 billion) and B.C. (+\$102.3 billion). Residential property values also increased: **Toronto** (at 37.1 percent), **Vancouver** (at 26.1 percent), and **Montréal** (at 9.1 percent) accounted for almost half of total residential property values. The largest increases were in **Oshawa** (+15.6 percent), **Vancouver** (+15.2 percent), **Kitchener–Cambridge–Waterloo** (+11.8 percent), **Toronto**

(+11.8 percent), and **Hamilton** (+10.5 percent). The release includes charts, tables, notes to readers, and contact information. <https://www150.statcan.gc.ca/n1/daily-quotidien/180509/dq180509b-eng.htm>

Are Vacancy Taxes a Blunt Instrument? – “Cities are turning to vacant property taxes to nudge property owners of both retail and residential spaces to lease, develop, or sell their properties before a short-term vacancy turns into what some cities see as blight,” says *Governing* magazine. In 2016, **Washington, D.C.** collected \$9.4 million in vacancy taxes, however, the city could not say how many properties were leased, improved, or sold as a result of the tax, according to a Pew Charitable Trust report. <http://www.governing.com/topics/urban/gov-cities-blight-taxes-lc.html>

- Vancouver’s vacant house tax went into effect in 2017: <https://www.theglobeandmail.com/news/british-columbia/vancouvers-empty-homes-tax-might-not-affect-as-many-homeowners-as-predicted/article38246745>
- *The Empty House Next Door: Understanding and Reducing Vacancy and Hypervacancy in the United States*. This new report emphasizes the effects of hypervacancies (where at least one in five properties is vacant). <https://www.lincolnst.edu/publications/policy-focus-reports/empty-house-next-door>
- Given the popularity of mixed-use buildings and appeal of new facilities, why aren’t ground-floor retail spaces filled with tenants? <https://www.strongtowns.org/journal/2018/6/5/whats-up-with-all-those-empty-commercial-storefronts-in-new-mixed-use-developments>

The Platform Economy and Regulatory Disruption: Estimating the Impact on Municipal Revenue in Toronto by Zachary Spicer – This paper estimates the regulatory cost and potential revenue opportunities of the platform economy on municipal fiscal health, examining the impact of three such firms in **Toronto**: Uber, Airbnb, and Rover. Overall, the approaches Toronto has taken to regulate such activities are expected to be revenue-neutral. For example, Rover competes with the city’s Green P parking service, however, the firm’s operations are not currently at the scale to meaningfully disrupt services. Spicer writes that regulatory delay has a cost: municipalities need to be proactive in researching the appropriate regulatory approach and matching it to the platforms in question, namely a digital regulatory approach for a digital service. https://munk-school.utoronto.ca/imfg/research/doc/?doc_id=476

Incentives to Pander: How Politicians Use Corporate Welfare for Political Gain by Nathan M. Jensen and Edmund J. Malesky – Policies that give companies economic development incentives (such as tax holidays and abatements) are generally inefficient, economically costly, and distortionary. Despite this evidence, politicians still use these policies to claim credit for attracting investment. Using original surveys of voters in Canada, the United States, and the United Kingdom, as well as data on incentive use, the paper notes that, as governments surrender valuable tax revenue to attract businesses in the vain hope of growth, they’re left with fiscal shortfalls that have been filled through regressive means. Incentives also help politicians deflect blame when a company bypasses the jurisdiction, saying at least they tried to woo them. <https://>

LEGAL BRIEFS

British Columbia Hydro and Power Authority v. British Columbia (Assessor of Area #01-Capital), 2018 BCSC 535 – An appeal by **British Columbia** Hydro and Power Authority against the 2014-2016 property assessments by the assessor was in relation to the value of BC Hydro's Horsey Substation. The electrical substation in **Victoria** takes high voltage power and transforms it into medium voltage for distribution to customers. BC Hydro appealed its assessments of the substation to the Property Assessment Appeal Board, asking it to find that the substation should be treated as a single industrial improvement, rather than as a collection of individual improvements. "If, as BC Hydro contends, the substation is a *singular improvement* made up of parts, the assessor must use its common effective age in the depreciation equation ... By contrast, the assessor calculated depreciation based on characterization of pieces of equipment, buildings, and other structures on BC Hydro's property as a *collection of individual improvements*." The board agreed with the assessor's approach and dismissed the appeal.

The Supreme Court appeal rose by way of a reference from the board under s. 65 of the *Assessment Act*, which provides that an appeal to court from a decision on a question of law is "based on the legal questions posed and the relevant facts set out by the board in the stated case." In conclusion, "I [Justice Brundrett] cannot find that the board

misinterpreted or misapplied the legislation or general principles of law, or that it acted without evidence or upon an unreasonable view of the facts. The decision reached by the board is within a range of possible, acceptable outcomes [that] are defensible in fact and law. Accordingly, I would not intervene in the board's decision." The appeal was dismissed and the assessor was entitled to costs. <http://www.courts.gov.bc.ca/jdb-txt/sc/18/05/2018BCSC0535.htm>

- *Central Carillon Beach Condominium Association v. Garcia*: Condominium associations regularly represent all unit owners as a consolidated class of litigants in cases such as assessment appeals. This ruling appears to be the first on this issue and could present a significant windfall for appraisers, presenting challenges as unit owners respond to appeals individually, rather than through their associations. "The looming prospect of hundreds of hearings featuring practically identical pleadings by all of the unit owners in these appeals" will clearly be daunting, given that "arguments for judicial efficiency must be presented to the state's lawmakers rather than the judiciary" by an amendment to allow associations to represent unit owners as a defense class in such appeals by appraisers. <https://www.law.com/dailybusinessreview/2018/06/11/legislative-fix-needed-in-condo-association-property-tax-assessment-appeals-ruling/>
- "Property taxes on co-ops and condos bear no relationship to their actual fair market values. In fact, crazy as it sounds, assessed valuations for these properties are based on what the value of an entire co-op development would be if it were a rental property that an investor wanted to purchase." <http://www.crainsnew-york.com/article/20180613/OPINION/180619965/>

glaring-omission-from-commission-on-property-tax-reform

Slashing tax values – DTE Energy’s move to have property taxes cut by 60 percent on two plants would mean a loss of nearly \$11.6 million for the plant in **Monroe County, Michigan**. The company also asked the **Michigan Tax Tribunal** for cuts on its Monroe coal plant, meaning a \$1.5 million revenue loss to the **Frenchtown Township**. “This is not reasonable and it is not fair,” said Michael Bosanac, county administrator and chief financial officer. The company also filed for a property tax decrease at its Trenton Channel coal plant and made similar requests for its wind farms across Michigan. <http://www.monroenews.com/news/20180613/money-meltdown-dte-wants-to-slash-fermi-2-tax-value>

QUOTABLE QUOTE

What’s in the tax code? – “Congresspersons are too busy raising campaign money to read the laws they pass. The laws are written by staff tax nerds who can put pretty much any wording they want in there. I bet that if you actually read the entire vastness of the U.S. Tax Code, you’d find at least one sex scene.” – Dave Barry.

WORK WORD

bells and whistles *n.* Noisy peripherals that distract the purchaser’s attention from the price. From *White Knights and Poison Pills: A Cynic’s Dictionary of Business Jargon* by David Olive.

BECAUSE WE’RE PROPERTY GEEKS

A new king and queen in town – A **Cape Breton** “castle” that’s been on the market for almost eight years has been sold, with the most recent listing for 14-bathroom, 14-fireplace home at \$849,000. The house, built for Linda Moffett in 1992 by her late husband, was originally listed for \$3 million. A brook runs underneath the nearly 10,000 square-foot, 10-bedroom home, with 158 acres overlooking the Bras d’Or Lake in **Bucklaw, Nova Scotia**. The new owners, **Ontario** real estate investors Ken Gracie and sister Debbie Gracie-Smith, will have staff operate the newly named Castle Gracie as a bed and breakfast. The 2018 residential assessment is \$826,900. Undeveloped land classified as resource forest is \$36,700 and another resource piece is valued at \$2,100. <http://www.capebretonpost.com/business/bucklaw-castle-has-new-king-and-queen-194042>

GLOBAL AFFAIRS

Encouraging spike in first home buyers – The near-doubling of a new tax on foreign residential property investors in **Western Australia** was slammed by property experts who fear it will slow down economic recovery. The recent budget increased the residential foreign buyer tax from four to seven percent in a bid to raise \$123 million. <https://www.therealestateconversation.com.au/news/2018/05/17/despite-concerns-over-tax-increases-investors-the-spike-first-home-buyers>

New property tax guide released – **Guyana** Revenue Authority’s (revised) guide to property tax is now posted.

http://www.gra.gov.gy/images/GRA_Docs/Tax_guides/Property%20Tax%202013.pdf

Tax to be a part of financial policy reform? – World Bank officials said that, in **Vietnam's** proposed property tax bill (to take effect in 2020), poorer families will pay a higher proportion of property value. The draft law will have owners of an apartment, house, or land worth \$30,500 or more pay an annual property tax of 0.4 percent – approximately 1.8 million (or 7.2 percent of the total number of households) will be affected. While 23,000 out of total households are considered “poor,” they’ll pay a rate of 0.83 percent, those classified as “rich” will only pay 0.58 percent. Sebastian Eckardt, World Bank Vietnam’s lead economist, said property tax is not only income, but a “tool to elevate fairness, efficiency, and accountability in local governments, which would contribute to further development of the real estate market.” The country will collect 3,000 billion VND from the tax, tax management taking 10 to 20 percent of that amount. Vietnam property tax now accounts for just 0.04 percent of the country’s GDP, while this number is 0.5 and 2 percent in transitioning economies and other developing countries, respectively. <https://e.vnexpress.net/news/business/tag-accountability-to-property-tax-vietnam-advised-3760941.html>

TRANSITIONS & OPPORTUNITIES

Alberta: The ***Municipal District of Bonnyville No.87*** is seeking a **Chief Administrative Officer** <https://www.municipalworld.com/careers/chief-administrative-officer-cao-46/>.

British Columbia: ***Peace River Regional District*** is seeking a **Chief Administrative Officer** <https://www.municipalworld.com/careers/chief-administrative-officer-33/>. The ***City of Delta*** is seeking a **Deputy City Clerk** <https://www.municipalworld.com/careers/deputy-city-clerk-2/>.

Manitoba: ***Pembina Valley Water Cooperative Inc.*** is seeking a **Chief Financial Officer** <https://www.municipalworld.com/careers/chief-financial-officer-6/>.

Nova Scotia: The ***Town of Shelburne*** is seeking a **Chief Administrative Officer** <https://www.municipalworld.com/careers/chief-administrative-officer-town-of-shelburne/>.

Nunavut: The ***Government of Nunavut*** is seeking an **Assistant Deputy Minister of Operations** <https://www.municipalworld.com/careers/assistant-deputy-minister-of-operations/>. The ***Hamlet of Pond Inlet*** is seeking a **Senior Administrative Officer** <https://www.municipalworld.com/careers/senior-administrative-officer-8/>.

Ontario: The ***Municipality of Trent Lakes*** is seeking a **Chief Administrative Officer** <https://www.municipalworld.com/careers/chief-administrative-officer-32/>. The ***Village of Sundridge*** is seeking a **Deputy Treasurer** <https://www.municipalworld.com/careers/deputy-treasurer-7/>. The ***County of Renfrew*** is seeking a **Chief Administrative Officer / Clerk** <https://www.municipalworld.com/careers/chief-administrative-officer-clerk/>. The ***Town of Hawkesbury***’s new Chief Administrative Officer is **Daniel Gatien**.

CALENDAR

July 19 – Hybrid Appraisals: Understanding Their Use and Application webinar, 2:00 pm to 4:00 pm (EST). Hybrid residential appraisals might change the way appraisers work in certain situations. Find out how these assignment requests are being implemented and how they might affect your business from an appraiser with hybrid experience who will speak about the pros and cons in considering such requests. <http://www.myappraisal institute.org/education/einfo.aspx?id=45550>

August 19-22 – 2018 Association of Municipalities of Ontario (AMO) Annual General Meeting and Annual Conference, Ottawa ON. <http://www.amo.on.ca/Events/AMOCongress>

September 8-12 – 2018 Economic Developers Association of Canada (EDAC) Annual Conference, Fredericton NB. <http://www.edaalberta.ca/event-2675332>

September 9-12 – Ontario Municipal Tax and Revenue Association (OMTRA), Niagara-on-the-Lake ON. <http://www.omtra.ca/omtra-events>

September 10-14 – 2018 Union of British Columbia Municipalities (UBCM) Convention, Whistler BC. <http://www.ubcm.ca/EN/main/convention/2018-convention-information.html>

September 12-14 – 2018 Ontario East Municipal Conference (OEMC), Cornwall ON. <http://www.oemc.ca/>

September 19-21 – Municipal Innovators Community (MiC)'s 2018 Municipal Innovators

Conference, Calgary AB. <http://municipalinnovators.ca/mic-conferences/2018-conference>

November 5-7 – SummersDirect 13th Annual Municipal Communications Conference (MCC), Toronto ON. <https://summersdirect.com/conference/municipal-communications-conference-2018/>

QUIRKY BUT TRUE

Quick – Audit what's on your walls! – A painting owned by a small municipal agency brought in nearly 900 times the \$25,000 that **Chicago's** Metropolitan Pier and Exposition Authority spent on it in 1997. Selling for \$21.1 million at Sotheby's, which estimated it would sell for up to \$12 million, the painting was "one of the biggest returns on investment for one of the least likely of collectors." The agency is required to spend a portion of its budget on art displayed to the public and owns more than 100 pieces. The painting hung in the convention centre hallway for years with very little protection. "We're not a museum," said Lori Healey, the agency's chief executive. "We're a convention centre. We're not set up to display a piece of art of this value." Healey said the windfall will be put toward the infrastructure needs on the authority's campus. <https://www.nytimes.com/2018/05/17/arts/design/marshall-sothebys-auction.html>

HORRIBLE WARNINGS

Climate disasters aren't letting up and may get worse – Since the 1970s, the average area burned in Canada each year has almost doubled. "Last year, **[British Columbia]** erupted

in what was, for the province, an unprecedented wildfire season. An area twice the size of **Prince Edward Island** burned.” On average, a total of 2.5 million hectares burns every year in Canada said Mike Flannigan, a professor of wildland fire at the University of Alberta. Human-caused climate change is exacerbating the damage, he said (<https://www.thestar.com/vancouver/2018/06/19/for-bc-fire-and-flood-disaster-cycle-wont-let-up-anytime-soon-and-may-get-worse.html>). Meanwhile, **Sonoma County, California** approved a \$1.69 billion 2018/2019 budget, dipping into reserves for the first time in years to deal with items related to the October wildfires. “I can’t see a single thing in here that doesn’t connect somehow to our fires,” said board chair and supervisor James Gore. In addition, the growing risk of climate-related disasters is making it harder to buy home insurance in California (<http://www.pressdemocrat.com/news/8432765-181/sonoma-county-passes-168-billion> and <https://www.kqed.org/science/1925768/climate-related-disasters-make-it-harder-to-buy-home-insurance-in-california>).

Repeat disasters on the horizon – After devastating floods in 2013, “beset by delays and dug-in opposition” (including expropriating private property), **Calgary** remains vulnerable to repeat flooding. Due to increased engineering and land acquisition costs, the estimated cost for the Springbank project increased from \$263 million to \$432 million. <http://calgaryherald.com/news/local-news/progress-made-on-small-scale-flood-mitigation-while-springbank-project-languishes>

Mounting property losses after volcanic disaster – As of June 4, 117 homes and other structures had been

destroyed by Kilauea’s volcanic eruption in **Hawaii**, with mounting property losses reported. All but a few of the estimated 500 inhabitants of **Kapoho** and adjacent Vacationland site fled. The area lies near the site of a seaside village buried in lava from a 1960 eruption. The current “upheaval” on the heels of an eruption cycle that began in 1983 and had continued nearly nonstop for 35 years, destroying more than 200 homes. <https://www.reuters.com/article/us-hawaii-volcano/property-losses-mount-on-hawaiis-big-island-as-lava-flow-spreads-idUSKCN1J104S>

AND FINALLY ...

“We get the World Cup, and the bill to pay for it” – With Canada a host country for 2026’s World Cup, “we will now hand over eye-watering amounts of public money,” noted a *Globe and Mail* editorial. “**Vancouver** has taken itself out of the running, to its immense credit, but **Edmonton**, **Toronto**, and **Montéal** are all eager to take part. Those cities must not use the competition as a pretext for foolish, wasteful public spending to the benefit of soccer’s world governing body. Make no mistake: The only people who always win at the World Cup are those who carry FIFA business cards.” The North American bidders “promised to deliver a \$11-billion USD profit to FIFA ... For Canadians, the final bill will be steep, even without cost overruns. Montéal expects to spend \$69 million, not including Olympic Stadium improvements.” <https://www.theglobeandmail.com/opinion/editorials/article-globe-editorial-we-get-the-world-cup-and-the-bill-to-pay-for-it>

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