



IN THE HEADLINES

Increasing and new user fees supported – Vancouver council approved its 2022 draft budget, including an increase to 2022 property taxes by 6.35% and an increase in taxes on a typical detached single-family home by \$168, pending any updates. The city’s public engagement report shows the most supported measures to help balance the city budget are “increasing user fees and introducing new fees.” While reducing the number and type of services was least supported among residents, “increasing commercial property tax was least supported for business property owners.” In property tax tolerance, 50% to 70% of respondents (percentage depending on property type) owning a residential property were willing to pay tax increase equivalent to 5% for 2022. “Among commercial property owners, 40% said they would be willing to pay a 5% increase.” <https://vancouver.ca/your-government/annual-budget.aspx>

“Canada’s beneficial ownership registry will flop” – Canada’s beneficial ownership registry will flop if it’s not “publicly accessible,” as it was originally announced it would be. In fact, it is to take another three years to implement. “Ottawa has had more than enough time to study the issue – its consultation process concluded in May of 2020,” writes Rita Trichur, pointing out that “public access helps deter financial crime” (Paywall: <https://www.theglobeandmail.com/business/commentary/article-canadas-beneficial-ownership-registry-will-flop-if-its-not-truly>). The Panama Papers detail “the shadowy world of offshore tax havens where secret assets, covert deals, and hidden fortunes siphon off hundreds of billions of dollars in government tax revenue that could otherwise be spent for the public good.” Tax havens cost “Canadians almost \$15 billion each year.” Toby Sanger, former executive director of Canadians for Tax Fairness, said that’s “more than enough to have free tuition at all the universities and colleges across Canada” (<https://www.taxfairness.ca/en/news/three-years-post-panama-papers-what%E2%80%99s-changed>).

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“These things might be considered legal, but I think most Canadians would say they’re immoral. It’s unfair that people can avoid paying taxes in such ways.” Paywall:

<https://www.thestar.com/news/investigations/2021/10/03/leak-exposes-secret-tax-havens-global-elite.html>

- Update on Transparency Registers under the CBCA, **Ontario**, and **Quebec** Models: <https://www.spiegelsohmer.com/en/2022/01/26/update-on-beneficial-ownership-transparency-registers-under-the-cbca-ontario-and-quebec-models>.

Ontario’s assessment freeze winners – On average, homeowners in and around **Bancroft** are “winners” in the province’s assessment freeze, with values having nearly tripled since December 2015. The Canadian Real Estate Association’s composite price index (<https://creastats.crea.ca/en-CA>) noted that it’s the same in many areas, such as **London** and **Brantford**, “where property values have also surged much more than in other parts of the province.” Average increases in **Greater Toronto** and **Mississauga** have been much lower on a percentage basis, with those regions recording the smallest gains of the 26 major markets tracked (Paywall: <https://www.theglobeandmail.com/business/article-in-ontario-the-pandemic-creates-property-tax-winners-and-losers>). A city staff report recommended that London reject a 1% tax on vacant residential properties, estimating it would fail to generate enough revenue to cover the implementation cost. <https://pub-london.escribemeetings.com/filestream.ashx?DocumentId=88119>

COAST TO COAST TO COAST

British Columbia – The draft budget in **Castlegar** estimated a 5.66% tax increase for residential and 5.75% for business and light industrial properties. This equates to \$64.96 annually for the city portion on an average single-detached home. <https://www.castlegar.ca/news/draft-2022-budget-ready-for-community-input>

Alberta – The property assessment open data set for **Calgary** contains more than five dozen different designations for land use throughout the city (<https://data.calgary.ca/Government/2022-Assessed-Property-Values/simh-5fhj>). “There are six different residential land use designations that offer direct comparisons for single-detached homes only that allow for secondary suites, and those which do not.” <https://livewirecalgary.com/2022/01/12/data-2022-property-assessments-single-detached-homes-and-secondary-suites>

Approximately 14,000 **City of Leduc** property owners are receiving their 2022 Assessment Notices. <https://www.leduc.ca/news/2022-property-assessment-notice-are-way>

Saskatchewan – As of January, **Saskatoon** residents had new online services, including for property assessment appeals. Any property owner wishing to appeal a property on the city 2022 roll must do so during the 30-Day Assessment Review and Appeal period by February 4, 2022. <https://www.saskatoon.ca/services-residents/property-tax-assessments/property-tax/assessment-appeals>

Ontario – Maps prepared for **Sault Ste. Marie’s** Innovation Centre show those parts of the city that

experienced the highest and lowest increases in assessed property value during the decade between December 2008 and January 2019. One map shows commercial, industrial, institutional, and other property types. The second map shows residential properties. “The only areas with decreased property values during the 10-year time-frame are Algoma Steel and two areas in the eastern part of the downtown,” noted the report by Don McConnell, the city’s planning director. “The decrease in property value in these areas is the result of reassessments by the Municipal Property Assessment Corporation or demolitions in advance of new development. With the electric arc furnace project at Algoma Steel and future development in the downtown, additional assessment is anticipated in all three areas.” <https://www.sootoday.com/local-news/how-much-is-your-street-benefiting-from-rising-property-values-maps-4945444>

Pending council’s final approval, **Ottawa** will implement a Residential Vacant Unit Tax (VUT) in 2023 “to motivate homeowners to occupy or rent their properties, helping to address the affordable housing crisis.” All homeowners will be required to complete a declaration based on their property’s occupancy status during 2022. If a property is not a principal residence, the homeowner will be required to declare whether the property was vacant, rented, or qualifies for an exemption in 2022 (with some exemptions). If the vacancy period in the calendar year exceeds 184 days, a vacancy tax will be added to the 2023 final property tax bill. <https://ottawa.ca/en/news/city-prepares-residential-vacant-unit-tax-2023>

Quebec – The **City of Pointe-Claire** adopted the 2022 budget with an average increase in the property tax bill of 3.9% for a \$149 increase for an average single-family home valued at \$491,692. Businesses will continue to benefit from a reduced tax rate for the first \$1 million of property value to encourage the development of small businesses. <https://www.pointe-claire.ca/en/news/2022-municipal-budget-limited-municipal-tax-bill-increase-below-inflation>

Kirkland homeowners will see a 2022 average tax increase of 3.75% for another \$164 on an average home’s evaluation of \$633,000, for a tax bill of \$4,629 (including \$90 water tax). **Montreal**’s agglomeration (<https://montreal.ca/en/city-government/agglomeration-council>) expenses also increased \$3.65 million for 11.8% over last year. Agglomeration expenses of \$34,435,900 account for 51% of Kirkland’s overall budget of around \$67.1 million. <https://montrealgazette.com/news/local-news/west-is-land-gazette/kirkland-homeowners-will-see-3-75-per-cent-average-tax-hike-in-2022>

FACTOID

Overview of property assessment – In 1975, approximately 879,000 **British Columbia** properties were assessed; in 2022, that figure was 2,142,457. In **Vancouver**, 218,818 properties held a total value of \$500.7 billion, with a total non-market change of \$5.36 billion. <https://council.vancouver.ca/20220126/documents/pspc1.PDF>

THAT'S AN IDEA!

Picture worth \$2.7 million – Before the pandemic, “people rarely questioned just how much space streets take up,” said UCLA urban planning professor Adam Millard-Ball (<https://millardball.its.ucla.edu>). Cities all over the world turned “residential and commercial corridors into slow (or no) vehicle zones for pedestrians, cyclists, cafe seating, parklets, and play.” A picture’s cutline is simple and stark: a street in **San Jose** 60 feet wide. “The land underneath is worth \$2.7 million – nearly \$250,000 per house” (<https://streetwidths.its.ucla.edu>). Millard-Ball acquired tax parcel data to calculate the widths, land areas, and land value of streets in 20 of the largest U.S. counties, “home to some of the country’s highest-cost housing.” He found streets averaged 55 feet wide for 18% of the total land area ... from 14% to 30%, worth \$959 billion if they were instead zoned for single-family homes” (2019 prices). Large widths persist as “required standards in local subdivision regulations,” yet programs created during the pandemic show different uses are possible, which can include housing such as allowing owners to push property lines into streets for front-yard secondary suites or multi-family developments (<https://www.plan-etizen.com/news/2021/06/113614-how-much-land-lost-wide-streets>). Similar to cities getting rid of minimum parking requirements, “shaving down street standards could help reduce the cost of development. “People are already using streets for housing, just not in a sanctioned way,” he said. “Why do we rule out 20% of a city’s land and declare it off limits for that?” <https://www.bloomberg.com/news/newsletters/2021-06-02/maplab-could-wide-streets-be-used-for-housing>

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Bonus payoff in municipal service sharing – Thanks to the County-Wide Shared Services Property Tax Savings Plan, **Niagara County** received some \$392,000 from **New York** as a reward for conserving local tax dollars. The one-time 95% match of funds was saved via four programs that the county shared with other counties, including digital pictometry for municipalities for land use planning and property assessment (https://www.niagara-gazette.com/opinion/cheers-jeers-the-best-and-worst-of-the-week-for-jan-26/article_5a96c03b-dfb2-57fc-80f8-dd0800d72539.html). The state introduced the initiative to provide a process whereby the 57 counties could develop, approve, and submit plans with new shared services actions that, once implemented, achieved “demonstrable taxpayer savings.” The intergovernmental cooperation to find new opportunities includes panel meetings, public hearings, and public presentations of the plan to “incorporate meaningful public feedback and participation and build support for the plan.” The website includes 84 plans submitted by counties. <https://www.ny.gov/programs/shared-services-initiative>

RESOURCES

Office of the Auditor General, City of Vancouver: 2022 Audit Plan – Goal 4: “To produce a positive return on investment for **Vancouver** taxpayers,” with the 2022 target noted as “N/A.” Next year’s plan will be released

in conjunction with the Annual Report on the office's performance. "Many audit recommendations should, if fully implemented, produce positive financial impacts through cost savings, cost avoidance, or enhanced revenue. We aim to ensure such savings at least match the office's cost of operations over a five-year period. This long-term outcome ensures the OAG provides value for Vancouver taxpayers." <https://vancouver.ca/files/cov/2022-audit-plan.pdf>

Property Taxes: What Everybody Needs to Know by Ronald C. Fisher – Improved education and understanding of property taxation is valuable for all: policy makers, homeowners and renters, business owners and operators, community leaders, those involved in adjudicating issues about the tax (lawyers and judges), and students. This paper helps to inform the public about property tax by examining its importance to local governments, how the tax impacts homeowners, and how property tax burdens are distributed. <https://www.lincolninst.edu/publications/working-papers/property-taxes>

Taking property tax digital – "The commercial real estate industry is becoming more global, more complex, and more competitive – making the case for digital solutions for managing property tax more compelling." A new report by Altus Group details new digital technologies that are "enabling faster, simpler, and more productive property tax management." <https://www.altusgroup.com/services/insights/an-end-to-end-property-tax-solution-collaborating-to-take-tax-digital-worldwide>

Infrastructure Economics and Policy: International Perspectives edited by José A. Gómez-Ibáñez and Zhi Liu – This book includes contributions from 30 leading international academics and practitioners on topics such as project appraisal, financing, governance, climate change, and technology. The book comes out at a time when governments of many countries are considering infrastructure as a policy instrument to stimulate national economies that have been adversely affected by the COVID-19 pandemic. The authors offer case studies, data, and analyses that can help governments evaluate infrastructure proposals. <https://www.lincolninst.edu/publications/books/infrastructure-economics-policy>

LEGAL BRIEFS

"We hope they stop suing us" – Lawsuits filed by Walmart and Sam's Club for 50% cuts in property taxes against a **Mississippi** county were dismissed with prejudice. "By resisting pressure brought by big-box retailers, **Rankin County** citizens are protected against an unfair shifting of tax burdens onto our local businesses," said Tax Assessor John Sullivan. "Let this be a signal to other big-box retailers ... Rankin County will not fold to pressure." In 2020 and 2022, Walmart Real Estate Business Trust filed multiple suits in the county's Circuit Court, appealing board decisions to deny requests to cut the company's property taxes in half, with one suit arguing that one store valued at \$15.6 million should have been assessed at \$7.9 million. "They said the property should have been taxed as a vacant building," said board of supervisors attorney

Craig Slay. “Walmart files these kinds of suits across the country and make similar arguments in each case ... They get our police and fire protection and benefit from our lower insurance rates,” Slay said. “We hope they stop suing us” (<https://www.wlbt.com/2022/01/19/walmart-dismisses-suits-have-property-taxes-cut-rankin-co>). Walmart is suing **Monona** again, now to get its 2021 \$18 million assessment lowered by \$9.6 million. The company is seeking a refund, “claiming excessive tax assessment and non-uniform tax assessment.” The **Wisconsin** city’s Administrator Bryan Gadow said the 2017 settlement increased taxes by \$60 on the average property owner. https://www.hngnews.com/monona_cottage_grove/news/article_c284082e-7551-11ec-a199-6ba55d28bfa9.html

QUOTABLE QUOTE

“Ours is essentially a tragic age, so we refuse to take it tragically. The cataclysm has happened, we are among the ruins, we start to build up new little habitats, to have new little hopes. It is rather hard work: There is now no smooth road into the future: But we go round, or scramble over the obstacles. We’ve got to live, no matter how many skies have fallen.” – D.H. Lawrence’s *Lady Chatterley’s Lover*, 1928

WORK WORD

dollar-cost averaging, *n.* A theory favoured by brokers in which the investor is invited to throw good money after bad by increasing his holding in a stock that has declined in value. In this way, the investor reduces the cost per share of

his original investment. The alternative response, shooting the broker, would be illegal. From *White Knights and Poison Pills: A Cynic’s Dictionary of Business Jargon* by David Olive.

BECAUSE WE’RE PROPERTY GEEKS

“We live on the most boring street in the whole USA, where nothing even remotely dangerous will happen. Period.” – Property taxes were cited as “the real thieves attacking the house” used in the Christmas hit movie *Home Alone*, with the 2020 taxes paid totalling \$31,380. Since 2016, the assessed value has dropped more than 20%. The 2021 estimated valuation is \$1,334,780 (2021 first installment billed, \$17,259.26). Property taxes from the **Illinois** house support 11 different taxing districts. [Enter 671 Lincoln, Winnetka, 60093 at <https://www.cookcountypropertyinfo.com>. For taxing district details, click on “Taxing Districts’ Financial Statements” noted in the right column.] <https://www.illinoispolicy.org/property-taxes-still-rob-home-alone-house>

Queasy for many reasons – Residents of 432 Park Avenue filed a \$125-million lawsuit against the developer, claiming the tallest building in **New York City** is plagued by wind gusts and poor maintenance with leaks and floods on multiple floors for hundreds of thousands of dollars in damage. Listings currently include a two-bedroom unit at \$6.995 million, with \$5,686 monthly costs and estimated monthly taxes at \$3,721. A three-bedroom unit listed at \$16.995 million has \$11,643 in monthly costs, with taxes estimated at \$7,619 (<https://www.432parkavenue.com/>

availability). “More than 1,500 alleged defects, breakdowns, failures, and safety issues” were cited. Common charges for the skyscraper on “Billionaires’ Row” increased by 39% due to a following 300% rise in insurance premiums, with “water-related incidents” costing nearly \$10 million to fix. In some cases, residents had to leave for as long as 19 months while the issues were fixed – including two of the four elevators being inoperable for two weeks. The developer filed a countersuit in **New York State** Supreme Court. Paywall: <https://www.wsj.com/articles/developer-of-manhattan-supertall-condo-says-its-without-a-doubt-safe-countering-125-million-lawsuit-from-condo-board-11640194441>

GLOBAL AFFAIRS

Should a property tax be imposed on derelict or vacant homes? – **Ireland** needs “a punitive vacant and derelict property tax to force the sale of the property.” <https://www.newstalk.com/podcasts/highlights-from-newstalk-breakfast/should-a-property-tax-be-imposed-on-derelict-or-vacant-homes>

U.K. relinquishes top spot as biggest property tax collector – **South Korea, Canada,** and the **U.S.** now get a larger proportion of funds from property taxes than the **U.K.**, where approximately £1 in every £8.50 last year came from property taxes – a drop from 12.4% to 11.8% of the overall tax take. The property taxes include council tax, business rates, stamp duty land tax, and (in **Scotland**) land and buildings transaction tax. In 2020, the U.K.’s take was

the highest in the Organisation for Economic Co-operation and Development (OECD). Last year, South Korea relied most on property taxes of OECD countries with 14.2% from property taxes, followed by Canada at 12.1%, and the U.S. at 11.9%. The U.K. drew £81.4 billion from property taxes in 2021, with £90.3 billion the previous fiscal year. <https://www.independent.co.uk/business/uk-government-relinquishes-top-spot-as-biggest-property-tax-collector-b1985700.html>

Movement for Social Justice supports property tax collection – While **Trinidad and Tobago’s** Movement for Social Justice (MSJ) supports the collection of property tax, commercial and industrial enterprises such as multinational gas companies should be targeted before homeowners. “They ought to be paying property tax before a person who has not had a salary increase for five, six, 10 years, and are having to face high food prices and other prices and are now called upon to pay property tax,” said leader David Abdulah. Then the “wealthier citizens with high-value properties should start paying before the poor.” Abdulah said the Public Service Commission must “fill the existing vacancies with qualified professionals and make training available to meet the demands of the current tax system with better collection. “We do agree that we are losing between \$8 billion to \$15 billion a year in tax revenue,” he said. “That gap between revenue and expenditure can be closed if everyone who is supposed to pay taxes pays and in the right amount” (<https://guardian.co.tt/news/msj-implement-property-tax-for-businesses-first-6.2.1420255.7f4be4df86>). The Court of Appeal ruled that the government’s

brief move to implement mandatory data collection for the implementation of property tax in 2017 was illegal and breached citizens' constitutional rights (the judgment did not extend to the government's current data collection exercise which is being done under a different statutory regime). <https://guardian.co.tt/news/court-move-to-implement-data-collection-for-property-tax-in-2017-illegal-6.2.1440617.d786146979>

CALENDAR

March 27-30, 2022 – GIS/Valuation Technologies Conference, New Orleans, LA

– This annual conference is back to a live in-person event (with restrictions, see <https://ready.nola.gov/incident/coronavirus/safe-re-opening>). In addition to those in mapping and information technology, the conference is ideal for property assessment and tax administration professionals. <https://www.urisa.org/valtech>

Check out a full list of events on municipalworld.com

PAYMENTS IN LIEU OF TAXES

Feds determine Cold Lake golf club eligible for PILT –

In a redetermination ordered by a Federal Court, Public Services and Procurement Canada (PSPC) found that the Cold Lake Golf and Winter Club is eligible for PILT. The new decision found that the city “was not afforded procedural fairness, nor did PSPC make reasonable decisions”

when it determined the club would be ineligible. PSPC's initial decision was made because the city entered into an agreement to run the club, at the request of 4 Wing Cold Lake. The dispute over eligibility stemmed from the larger disagreement over how much PILT the city is due. Since 2012, valuation of CFB Cold Lake and the PILT owed by the federal government to the city has been disputed, with approximately \$13.1 million in PILT and some \$13.4 million in penalties for a total of roughly \$26.5 million (as of October 2021). In April 2014, the city won a Dispute Advisory Panel decision that the Government of Canada applied to one of the disputed years. The city is currently seeking a judgement for the remaining tax years (expected to take place in 2022); however, a decision could take from several months to a year to be made (<https://coldlake.com/en/news/feds-determine-golf-and-winter-club-is-eligible-for-pilt.aspx>). The first of five strategic priorities for 2022 in **Cold Lake** is resolving the dispute (<https://coldlake.com/en/news/council-approves-2022-strategic-priorities.aspx>). The city warned there might be a 3.2% property tax increase given a decrease in funding from the Cold Lake Air Weapons Range and **Alberta's** Municipal Sustainability Initiative Fund. <https://coldlake.com/en/news/council-passes-2022-budget-forecasts-3-2-tax-increase.aspx>

QUIRKY BUT TRUE

Reality “star’s” tax non-payment fodder for infamy – A teen mom was sued for failing to pay unpaid property assessment fees as part of unpaid homeowner's association

fees. Her ex and their son reside in the house Amber Portwood owns under an **Indiana** property owners association, while the TV “star” lives in a rental. The judgement included the assessment due, late fees, other charges, and attorney fees. Yes there are allegations of abuse, drugs, custody, social media, paranoid behaviour, and allegations that during a parental exchange – no doubt filmed – where the woman appeared “disheveled” (ed: certainly, a social media crime). Oh, and photos of a “canker sore or cold sore.” Now you’re up to date on world events. <https://www.the-sun.com/entertainment/4247349/teen-mom-amber-portwood-unpaid-homeowners-association-custody>

Play the assessment and property tax estimation game

– IKEA became a landlord in **Japan**, renting out a tiny **Tokyo** apartment. The fully furnished (surprise! with IKEA furniture and accessories) 107-square-foot studio costs 99 yen (approximately \$1.10 CDN) a month until January 2023 (<https://www.ikea.com/jp/ja/campaigns/ca00-tiny-homes-pub616dcf20>). The tenant will have to pay their utility bills. <https://edition.cnn.com/2021/11/25/business/ikea-japan-tokyo-tiny-apartment-scli-intl/index.html>

AND FINALLY...

“Your work appears to be thankless” – Pope Francis, speaking to a delegation of **Italy**’s Revenue Agency, reassured them that “the principles of legality, impartiality, and transparency are a precious compass.” While he said they’ll never win popularity contests, tax collectors were

vital for the functioning of a fair society, and everyone had to pay their fair share, particularly the wealthy so the weakest members of society were not “crushed by the most powerful.” He also denounced tax evasion and the underground economy: “Legality in the tax field is a way to balance social relations, subtracting forces from corruption, injustice, and inequality ... Your work appears ungrateful in the eyes of a society that focuses on private property as an absolute and fails to subordinate it to the style of communion and sharing for the good of all.” In the country where a comedian joked that tax evasion is Italy’s “most popular sport after soccer, an estimated more than €100-billion a year is lost to tax evasion.” Officials estimate that Italy’s underground economy “is worth about €200 billion a year, or about 11% of GDP” (<https://www.reuters.com/world/europe/pope-blesses-those-everyone-loves-hate-tax-collectors-2022-01-31>). Pope Francis also said that while the tax collectors might not be showered with affection on earth, their patron saint, St. Matthew the Apostle, was a tax collector in Roman times. “Transparency in the management of money, which comes from the sacrifices of many workers, reveals the freedom of mind and trains people to be more motivated to pay taxes, especially if the tax collection helps to overcome inequalities, to make investments so that there is more work, to guarantee good health and education for all, to create infrastructures that facilitate social life and the economy.” (Full text in Italian) <https://www.vatican.va/content/francesco/it/speeches/2022/january/documents/20220131-agenziadelle-entrate.html>

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