

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • DECEMBER 2010, VOLUME 15 • NUMBER 12

FEATURE

Municipal Port Property Taxation Fairness Commission: Final Report

For Metro Vancouver's council minutes and the 109-page Municipal Port Property Taxation Fairness Commission: Final Report, see www.metrovancouver.org. In the top right search box, type "September 21, 2010" (or www.metrovancouver.org/boards/Port%20Cities%20Committee/Port_Cities-September_21_2010-Agenda.pdf).

Enid Slack, Director of the Institute on Municipal Finance and Governance, presented the final report of the Municipal Port Property Taxation Fairness Commission to the Port Cities Committee of Metro Vancouver. The 51-slide overview includes comments on the relationship between the Port of Metro Vancouver (PMV) and port municipalities. For example:

- Adding one more member to the board of directors will not make a significant difference.
- There is a need for formalized mechanisms to promote collaboration between PMV and port municipalities with respect to fiscal issues, land use and infrastructure planning.
- Some important process initiatives have been undertaken within the current governance framework.
- A Port Cities Committee has been created.
- An annual conference of port and municipal elected officials is to discuss issues related to land use and taxation.
- A process needs to be established that builds relationships between Port Metro Vancouver and the port municipalities and improves communication at the level of the elected officials, senior staff and technical staff, respectively, and at both the municipal and regional levels.

Slack noted that the process should include regular updates of port activities and a method for resolving disputes over land use, property taxes and PILTs. She also made Recommendation VI.1: rather than focus on port governance, the Port Cities Committee and individual municipalities should concentrate on ways to improve their working relationship with Port Metro Vancouver. Along with others,

the presentation is available under the Resources tab at www.utoronto.ca/mcis/imfg.

In an October letter to North Vancouver Mayor Darrell Mussatto, who is chair of the Port Cities Committee, Port Metro Vancouver President and CEO Robin Silvester wrote that the recently released report raised important payment in lieu of taxes (PILT) issues. Port Metro Vancouver has made such payments for the 2009 tax year totalling \$5.3 million to all 16 port cities, representing final payment of its PILT obligations. Silvester noted that "municipalities do not send property tax bills to citizens or businesses for a public roadway in front of their home or business; and the Port believes the same taxation principle should be applied to public navigable waterways." He also wrote that "In the context of PILT, in several instances, municipalities have requested that Port Metro Vancouver pay PILT on properties where tenants already pay property tax. Port Metro Vancouver believes it is important that the Port, municipalities and [BC Assessment] work together to reconcile the records and avoid such duplica-

In this Issue

- | | |
|----|---|
| 89 | Feature Municipal Port Property Taxation Fairness Commission: Final Report |
| 90 | Feature Toronto sells 20 properties for less than 5% of \$8.6-million assessed value |
| 91 | Feature Is "if you build it, they will come" a fallacy? |
| 92 | Foreign Affairs |
| 92 | Calendar |
| 93 | PILT: Payment in Lieu of Taxes Round-up |
| 93 | Quirky but true... |
| 94 | Coast to Coast to Coast |
| 96 | Transitions |

tions,” noting that port cities have never disputed PILT payments through this process.

In an article in the *Vancouver Sun*, Don Cayo wrote: “The port paid only 44% of the money demanded in 2008, a loss of more than \$5 million for the eight municipalities. Meanwhile, the many leaseholders on port property – terminal operators and so on – do pay tax. But they’re protected by a cap imposed by the province in 2003.” Cayo comments that the report “sees the heavy-handed conduct of the port in setting its own tax bill as not justified at all. I sort of agree.” He adds that he thinks “much of its prescription is wishy-washy,” with the methodology almost absurd: “In a nutshell, I see the situation as one group, the municipalities, making up a high figure with no justification in logic or common sense, and the other group, the port, countering with a low figure that is equally unrooted in reality.” As to the cap, Cayo wrote that “because port property can be put to only a very narrow range of uses and is hardly ever bought or sold, it is incredibly difficult to determine the fair market value.” Although the report “found no evidence of municipalities deliberately shifting residents’ tax burden onto port leaseholders,” it acknowledged that this method of calculating tax can be unfair, “hence, its tepid endorsement of the cap.” Cayo noted

that the obvious solution is to “fix the method of calculating the tax paid by leaseholders, then use the new, fairer method as the basis for the grant in lieu of taxes paid for the property that remains in public hands.” The commissioners did not have a mandate to look at other approaches, but they suggest “taxing throughput, taxing revenue or gross receipts, imposing a business value-added tax.”

WORK WORD

quorum, *n.* Decision-making body consisting of the CEO. The CEO is an able proxy for fellow directors whose nomination to the board he proposed, and for subordinates who look to his arrival each morning for confirmation that a new day has begun.

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

FEATURE

Toronto sells 20 properties for less than 5% of \$8.6-million assessed value

The Toronto Community Housing Corp. (TCHC) sold 20 of 27 homes with a total assessed value of \$8.6 million for \$395,000. TCHC’s Mitzie Hunter said they took over the houses from the city after the housing agency was created, and the city agreed to let them sell the houses. Prospective purchasers were to identify the properties they were interested in, describe proposed plans (e.g., target client group, onsite programs to be offered) and submit a proposed business plan for purchasing, maintaining and operating the properties, respecting a clause that the homes could be sold only after 25 years. Mayor Rob Ford, who was concerned, was to meet with the CEO of TCHC.

The \$395,000 proceeds will be used “to repair existing housing or to create new housing,” said Hunter, adding that another five properties will likely be offered to real estate agents to sell them for the agency to “maximize the profit on the sales.” Five vacant unmaintained properties, noted with current valuations, include a six-bedroom detached (\$971,000); a five-bedroom, three-storey (\$642,000); a three-bedroom semi (\$552,000); a five-bedroom detached (\$654,000); and a detached (\$395,000). A group of neighbours had approached one councillor about buying one home but

were told the house had to stay with the city.

The TCHC said the 20 properties, largely downtown single-family homes, were sold to a buyer for a “Native social housing group,” apparently not part of the \$1.9-billion federal government’s housing and Homelessness Partnering Strategy announced in 2007. In April 2010, 34 HOMEWorks! projects in Winnipeg were announced, totalling \$327 million from the province and federal government. Canada’s Economic Action Plan made an additional investment of more than \$2 billion for new and existing social housing for Aboriginal and low-income persons, seniors, people with disabilities and immigrants, with up to \$2 billion in municipal loans earmarked for housing improvements. Through Winnipeg’s Housing and Homelessness Initiative (www.whhi.ca), the “single-window office” helps community organizations get information on government-funded housing. In May, social housing in Alberta received a \$90-million joint investment for home renovations, also funded by the federal and provincial governments.

For TCHC’s *Request for Expressions of Interest for Social Housing Providers or Community Agencies for Acquisition of Up to 27 Single-Family Houses*, see www.torontohousing.ca/webfm_send/6392/1?#.

FEATURE

Is “if you build it, they will come”* a fallacy?

Manitoba

Costs for Winnipeg’s proposed football stadium project are now expected to total \$45 million above the projected construction costs of \$115 million, noted a report from developer Creswin Properties. Creswin signed a memo of understanding with partners – University of Manitoba, the provincial government, the city and the Blue Bombers – to build the stadium for \$115 million. The provincial government agreed to float \$90 million in bridge financing, with Creswin to repay \$75 million, estimated to be generated by a retail development on the old stadium’s site, in exchange for ownership of the Blue Bombers. Mayor Sam Katz said he and Premier Greg Selinger are looking at the report, and all stakeholders will determine the next step.

Alberta

Edmonton heard from the public on a proposal to build a new downtown arena that would be used by the National Hockey League’s Edmonton Oilers. The city said the sports and entertainment complex could cost close to half a billion dollars, built without raising property taxes or reallocating money pledged for other infrastructure projects. “Council’s direction expressly provided that the funding model must not increase current property taxes,” notes the website (www.edmonton.ca/downtownarena), detailing the project that is to revitalize its downtown core. Residents went online to submit comments, and public hearings are scheduled. Councillor Don Iveson said, “it’s not our city’s place to give private industry access to government borrowing power,” adding that he knocked on thousands of doors in the 2007 election and “this issue was raised by at least a thousand people. Only one told me the city should help finance a new arena.”

Nova Scotia

Halifax Regional Municipality (HRM) council approved a motion to enter into negotiations with the provincial and federal governments to build a new convention centre complex. The \$500-million project also estimates an annual bill for maintenance and upgrades of \$2.9 million. Although the current World Trade and Convention Centre pays property taxes (equivalent to \$600,000 operating subsidy), HRM is being asked to exempt the proposed new convention centre from paying \$1.2 million a year. “There’s no reason or rationale why they should be interfering with our revenue flow,” said Mayor Peter Kelly, “because that’s how we pay for things, that’s where we get our revenue from.” The province’s

Minister of Transportation and Infrastructure Renewal, Bill Estabrooks, said that the province should be exempt: as an equal project partner, it should not have to pay municipal taxes in the 25-year lease and with cost-cutting measures underway to deal with the province’s deficit, the request is in the best interests of the province. “We’re dealing as a government with what we see as conditions that work to the advantage of Nova Scotia taxpayers from the provincial perspective,” said Estabrooks (www.gov.ns.ca/news/details.asp?id=20101104007).

Councillor Sue Uteck had said the secrecy surrounding the proposal was beginning to resemble the failed Commonwealth Games bid in 2007. “We are asked to be a partner, and yet we are being dictated the terms to, so I am very uncomfortable at this point,” she said. University of Texas professor Dr. Heywood Sanders, who specializes in convention centres, said Halifax is repeating mistakes made by other cities. “There are a great many communities that have come to the conclusion that a new or expanded convention centre is going to be their economic and development salvation,” he said. “What we’ve seen in both the US and Canada has been an explosion in convention centre space,” although the demand to hold conventions has declined sharply. Boston, Washington and Seattle expanded centres yet saw the same or fewer out-of-town conventions. “There are [people] who believe that having more space is automatically going to get you more events and more folks, but the problem is it just gives you more space,” he said.

“Our projections over a 10-year period speak to creating an average of 680 events per year,” said cott Ferguson, President and CEO of the World Trade and Convention Centre (www.conventioncentreinfo.com). As part of the 59-slide presentation to HRM council (www.halifax.ca/council/agendasc/documents/PPNov9.pdf), tax factors were included, including a new office building and hotel and other downtown assessments. Estimates were prepared using the income approach for the site and assessed value incremented by 3.6% annually for a \$3.783-million estimate for the hotel, hotel levy, retail space, parking and office building. The lease values would be assessed at \$105 million; including area rates, the revenue is estimated at \$4.1 million. Although developer Joe Ramia apparently shied away from questions about the business plan and estimates from approximately 200 people at a local meeting, he said, “We believe it is the right thing for the city and for the province.”

Journalist Ralph Surette said, “this still sounds eerily like the old highway-to-nowhere rationale – build it and

(* *Field of Dreams*, 1989)

they'll come." He said the question is how public money is to be spent. "North America is littered with cities which have expanded their convention centres only to find business dropping – dropping for 15 years in the industry generally, through boom and bust alike," he said. "Dozens of new convention centres have been built in the last decade. Only two – Orlando and Las Vegas – saw a rise in the order [that the

CEO of the convention centre] describes, although they've dropped again in the last two years." Surette also weighed in on "the question of cost overruns that have run amok in similar projects in other cities. In this case, the government briefing this week stated that the developer would be responsible for all overruns. Do we have that in writing?"

Foreign Affairs

India

Because the new unit area assessment (UAA) valuation system may be delayed, the assessment department of Kolkata (Calcutta) Municipal Corporation (KMC) will levy a flat 10% tax on annual valuation. Under the current system, assessment inspectors visit residential and commercial buildings every six years for a general revaluation. KMC can levy taxes from 20% to 40% of a property's annual valuation based on changes made to the property. Under UAA, the city was divided into seven property zones with rates dependent on the zone. <https://www.kmcgov.in/KMCPortal/HomeAction.do?>

In New Delhi, the Municipal Corporation of Delhi (MCD) launched a new scheme for settling pending property tax cases under the ratable value system, which was applicable until 2004. The civic body will waive interest and penalties on up-to-date payment of property tax on the more than one lakh (100,000) cases pending. As of January 31, 2011, applicants will have to pay the balance on settlement within 15 days. MCD tried several schemes previously to encourage Delhiites to pay outstanding dues but failed to achieve the collection's goal. MCD says that while only 900,000 people currently pay property tax, there are more than 30 million properties in the city.

United Arab Emirates

Emad Eldin Farouq, Senior Legal Advisor at the Dubai Land Department, is involved in new property legislation and summarized the main issues likely to be the focus of attention at the Dubai Land Department next year, including the regulation of property valuers. Since the establishment of the Real Estate Regulatory Agency in 2007, "progress has been made to bring about regulation of the various professions connected with the real estate sector. Such regulation has introduced a regime of registration, minimum qualification requirements, training and professional conduct rules," and both developers and real estate brokers have been brought under such regulatory regime. <http://sterlingp.aspgulf.net/drt/2010/04/01/agenda>.

Calendar

Introduction to Green Buildings: Principles & Concepts

The Appraisal Institute

January 24, 2011

Chicago, IL

Focuses on the evolution of green buildings, the concept of sustainability in buildings, and the principles, practices and components that distinguish sustainable from traditional buildings. Topics include competency and Uniform Standards of Professional Appraisal Practice implications of appraising green buildings; the evolution and six elements; benefits and costs; green building certification and ratings programs for energy conservation and sustainability; primary areas of green reporting; highest and best use implications; and the three approaches to value.

Case Studies in Appraising Green Residential Buildings

The Appraisal Institute

January 25, 2011

Chicago, IL

In-depth, real-life case studies from 2009–2010 provided by builders, real estate agents and appraisers. Topics include ways to assess potential contributory value of green or energy-efficient items; how gross rent multiplier analysis and paired analysis support adjustments; issues requiring careful verification of comparables; and the three approaches to value.

Each of the above two courses carries 8 hours of AI continuing education credits.

\$300 AI members, \$350 non-members

<http://appraisalinstitute.org/education>

15th Annual GIS /CAMA Technologies Conference

February 28 to March 3, 2011

Memphis, TN

www.iaao.org/sitePages.cfm?Page=20

PILT: Payment in Lieu of Taxes Round-Up

Tennessee

Memphis and Shelby County Industrial Development Board approved an eight-year tax break that will save Cargill Corn Milling \$11.5 million. In return for the retention PILT, the company commits to spending \$72 million to modernize facilities and will continue to employ 370 people and support a \$27.1-million annual payroll. The development board approved the retention PILT after its consultant reported that Cargill will still generate \$23.8 million in tax revenue over the eight years and that its capital investment will have an economic impact of \$15.9 million annually.

New York

The Seneca Hickory Stick Golf Course, local attorneys and individuals are under investigation by the FBI over what happened to nearly \$1 million of the \$2.1-million cost of land purchases for the Lewiston course. An affidavit in support of a search warrant filed by the FBI details a complex scheme in which the former owners of the land received approximately \$1.2 million for the property. The rest – more than \$900,000 – was apparently paid to various individuals, complicated by involvement of the Seneca Nation in the land's transference to a subsidiary of the Seneca Gaming Corp. that owns significant acreage in Niagara Falls. The corporation obtained a PILT from the county's Industrial Development Agency, where one individual in question serves as counsel. www.niagarafallsreporter.com/cover10.19.10.html

Massachusetts

A dispute between a representative of the Massachusetts Institute of Technology (MIT) Investment Management Company and the City of Cambridge is undermining “the Institute’s honest and fair dealings with its host community.” In a letter to MIT’s President Susan Hockfield, published in the university’s online newspaper, *The Tech*, a former mayor and city councillor details concerns that include the ramifications of a PILOT agreement, in particular, “actions that undermined the long-term financial planning for Cambridge that our City Manager had worked so hard to establish. That behind-the-scenes purchase put at risk over 10 percent of the City’s tax base and resulted in a rare but vigorous denunciation of the Institute from the City Manager. This insensitive and unseemly behavior resulted in a demand on the part of the City for a new Payment in Lieu of Taxes agreement which gave the city some protection but will also result in substantially greater costs to the Institute when property is removed from the tax roles for academic purposes.” <http://tech.mit.edu/V130/N49/land.html>

Quirky but true...

One of the few Texas municipalities without property tax, Westlake recently approved its first assessment, with council voting 3-2 and Mayor Laura Wheat breaking the tie. “We have been talking about this for two and a half years,” she said. The plan includes a 20% homestead exemption and full exemption for homeowners 65 and older. According to the Tarrant Appraisal District, as of July 2010, the average home value was \$1.1 million; such owners can expect to pay approximately \$1,290 in fiscal 2010/2011. One debt that spurred approval was that of the Westlake Academy, a school that carries \$1.5 million in annual debt service and \$500,000 in operational costs. During the most recent seven-hour debate, council member Tim Brittan, who voted in favour of property tax, said, “It’s been an interesting ride, but I say fish or cut bait.”

QUOTABLE QUOTE

“The vertical thinker is forever classifying things, because in this way vagueness can be controlled. The vertical thinker is more interested in seeing on what basis he can pull things apart, the lateral thinker is more interested in seeing on what basis things can be put together.”

— Edward de Bono

Coast to Coast to Coast to Coast

USA (NB: All figures in US\$)

Pennsylvania

A study by **Pittsburgh** law firm Ira Weiss determined that Indiana County's property assessment system is not uniform and would likely not withstand a legal challenge. Hired by county commissioners, the firm concluded that reassessment is needed because the current system "does not fulfill the requirements of state and constitutional law as it defines the county's responsibility with regard to assessments and taxation." The assessment-to-sale ratios on 2,000 recently sold properties were examined, which the firm found varied from 8% to 27% throughout the county. Attorney Janet Burkardt said that Allegheny County recently lost a legal challenge to its assessment system with a range of ratios that wasn't as wide, and that even a 1% difference could lead to almost a \$300 difference in tax bills. The county last conducted a property assessment in 1968, one of the oldest in Pennsylvania, with reports that the state has been unwilling to take legislative action because the cost of a full reassessment is approximately \$2.5 million and could take up to three years to visit some 45,000 parcels.

A former plant in **Jenkins Township** received a \$16.8-million assessment reduction retroactive to 2009, for \$319,690 in taxes. Instead of paying \$405,253 on a \$21.3-million assessment, New York-based Pittston Industrial – which did not pay property taxes in 2009 or 2010 – obtained a new assessment of \$4.5 million. County assessment solicitor David Schwager said the lower assessment was approved largely on the company's appraisal of \$3.13 million including remediation costs. The property's previous owner had assessment set at "the equivalent of \$4.75 million" in 2007, after the property sold for \$6.65 million in January 2006. The township was awarded \$1 million in gambling tax revenue in 2009 to help renovate the plant into a distribution centre that was to create up to 600 jobs. A countywide reassessment resulted in more than 2,000 court mediations, including a \$2.2-million assessment reduction for the Interfaith Heights Apartments in **Wilkes-Barre**. In mediation, that property's \$7.03-million assessment was reduced to \$4.8 million after the property owner submitted an appraisal of \$4.6 million.

New York

After years of debate, the legislature will likely impose a **cap on property taxes** in 2011. The new governor, Andrew Cuomo, campaigned on a 2% cap on property taxes, supported by both parties in the senate. Measuring tax relative to values, the Washington, DC-based Tax Foundation calculates

that nine of the 10 counties with the nation's highest overall property taxes are in upstate New York. In 2008, school budgets represented a disproportionate 62% of property taxes outside New York City, while across all local taxing entities, employee wages, salaries and benefits add up to more than half of all spending. Cuomo's tax cap proposal would limit annual increases by any school district or municipal entity to 2% or the inflation rate, whichever is lower. Residents could approve higher increases with a 60% vote.

Canada

British Columbia

Vancouver businesses renewed their campaign for continued relief from property tax rates. "Non-residential properties that represent 17% of the investment in our city are paying 50% of the property taxes that run the city," said Ed Des Roches, co-chair of the Vancouver Fair Tax Coalition. The shifting policy was brought in two years ago following recommendations of the Property Tax Policy Review Commission, with property tax percentages of 52% paid by residents and 48% paid by businesses. City staff recommended continuing the gradual shift from the business sector this year. With the \$20.6-million budget gap, Vancouver Mayor Gregor Robertson said he wants to hold a general tax increase to 2%, the gap being closer to 1.6% (approximately \$9 million). City Manager Penny Ballem said there have been two major improvements: an unexpected \$8.3-million increase in development fees and approximately \$10 million in annual savings from the Vancouver Services Review (VSR) program looking at more efficient departments. "I think the biggest challenge [is] for us to continue to work on the VSR so that we can continue to transform because that actually really helps us figure out how we can do things differently rather than cut services," said Ballem. Details will be announced November 30 and at a special meeting December 2.

Instead of another property tax increase, **Metro Vancouver** mayors are calling on the provincial government for gas taxes or other forms of revenue to pay for transit projects such as the Evergreen Line. The regional mayors' council passed a resolution not to support TransLink's public consultation to seek up to \$68.2 million from municipal property taxes. Last year's request included up to \$300 million per year from the provincial carbon tax and \$120 million in federal fuel-tax transfers that now go to the province. Although the request was rejected by then-Premier Gordon Campbell, Port Coquitlam Mayor Greg Moore said, "We're reiterating our position that property taxes shouldn't be the main

source of revenue.” Richmond Mayor Malcolm Brodie agreed that many mayors believe property taxes are “inappropriate.” TransLink’s plan would see homeowners pay an extra \$5.20 to \$9 a year per \$100,000 assessed value. One option requires a \$39.3-million annual property tax increase for approximately \$31 a year per average household. The second option is a \$68.2-million annual increase from property tax at \$54 a year per average household. TransLink’s plan must be approved by the mayors’ council. Metro taxpayers already contribute 65% of operating costs, up from 53% a decade ago. Since the creation of TransLink in 1999, when the government scrapped a proposed vehicle levy following a public outcry, no equivalent revenue source has been implemented, resulting in a chronic financial shortfall.

Alberta

“The property tax is regressive and medieval and we need to think of smarter ways to fund our cities that are more fair to taxpayers and more fair to the city government,” said Calgary’s new mayor, Naheed Nenshi. He added that structural changes are needed in the way big cities are funded. “We’ve known for a long time that this imbalance is in place; one of the real issues is not just asking for more money from senior levels of government, but actually making structural change, so that we are actually not running to them all the time asking for more money,” he said. “The discussion has been so focused on this issue of property tax, we’ve lost context of the bigger issue, which is we fund our cities in a medieval way.” A study on fiscal imbalance was shared with members of the Alberta Urban Municipalities Association, using specific numbers that might be applicable to their situations. Nenshi also wants an examination of the pay and perks enjoyed by city council. Although compensation for elected representatives is subject to regular review, Nenshi said that the mandate of the council’s finance committee should be expanded and his office would take the lead in creating civic spending restraints. “We’ve done this in the past and it’s time for a refresh, and it’s time for the public to have their point of view on this again,” he said. City administrators projected a tax increase of 6.7% to make up for a \$60-million budget deficit.

Manitoba

More than half of **Winnipeg** residents believe property taxes should be hiked to protect the quality of city services, a Winnipeg Free Press/CBC Manitoba poll suggested. Some 56% of 800 city residents polled between October 6 to 17 agreed that property taxes should increase to maintain public services at current levels. However, 38% believe property taxes should remain frozen at current levels even if that involves cutting back on city services. Winnipeg is in its 13th consecutive year of a property-tax freeze. Mayor Sam Katz said he is waiting to see a report from a committee looking into obtaining

funds from the provincial and federal governments before making an announcement on property taxes, and that he will lobby the government for a share of the PST, saying this would raise about \$130 million a year for infrastructure.

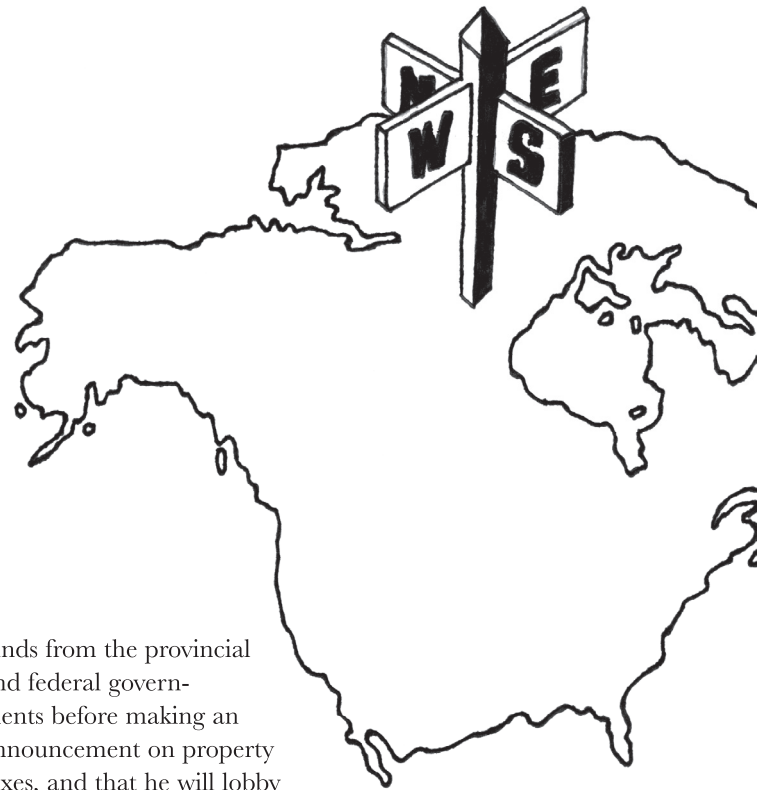
Ontario

(Note: Acronym MPAC is Municipal Property Assessment Corporation)

Approximately 137,000 of 703,000 property owners in Toronto saw changes in tax assessments this year in interim notices from MPAC; the next major tax assessment for every property comes in 2012 for the 2013 tax year. “We are now in year three of an assessment cycle,” said Joe Regina, a spokesperson for MPAC. “The last was in 2008, for the 2009 tax year.”

Quebec

Montreal is introducing a new tax on vehicles that Mayor Gérald Tremblay says will go towards improving public transit. “Where do we get the funds to do that? Property taxes? As a result ... we need to diversify sources of revenue,” he said. Starting next year, when Montrealers renew registrations, the cost will be released when the city issues its 2011 budget in December. Tremblay insists that car owners will benefit from improved public transit because the tax will reduce congestion. Bill 22 was adopted last year, giving the city the power to impose the vehicle tax; Montreal’s 15 demerged cities have asked the province for the right to impose the same increase. “We feel it’s logical for the entire agglomeration to have this power, we also feel it’s only fair,” said Westmount Mayor Peter Trent, on behalf of the demerged cities on the island. “If we wish to get rid of gridlock, if we wish to not keep on adding concrete highways everywhere, the only way to do it is by public transit.”



Nova Scotia

Service Nova Scotia and Municipal Relations Minister Ramona Jennex announced a broad fiscal **review of all municipal funding programs** at the annual Union of Nova Scotia Municipalities conference. "It has been 10 years since this kind of collaborative review has been done and I recognize pressures on municipalities have changed over time," she said. "We will work closely with the UNSM to review our programs and to ensure they are properly structured to address these pressures and meet the needs of Nova Scotians."

Property Valuation Services Corporation (PVSC) signed a 10-year contract with Pictometry Canada, a provider of aerial oblique imagery and metric geospatial solutions to provide **annually updated aerial imagery and geospatial software**. The collaboration will create a provincewide geospatial information system for property valuation among PVSC and 55 municipalities and support planning, GIS, public safety and other municipal departments. "For us it's a cost savings," said Joe McEvoy, a senior policy analyst with PVSC. "We can use this information to measure things on the property without actually sending an assessor to the site. This allows us to do an account-by-account review and see if it is included in our records." The software will enable properties to be viewed from all directions and includes a measurement tool accurate to approximately 10 centimetres (3.9 in). Information will be collected in four groups with fall and spring flyovers, and then will be updated every two years. Municipal departments would use secure Internet websites to access information. The properties on the list to be photographed account for less than 3% of the surface area of the province and represent approximately 75% of assessed values.

Transitions

Ontario's Institute on Municipal Finance and Governance welcomes **Ralph Gill** as its new Program Director and **Stella Kyriakakis** as its new Administrator.

In Ontario, the Municipal Property Assessment Corporation's Board of Directors elected Stratford Mayor **Dan Mathieson** as its new board chair.

Enid Slack made a presentation at the 44th Annual CPTA National Workshop in Quebec City entitled *Tackling Volatility and Business Over-Taxation: What Is BC Doing?* Presentations are available under the "Resources" tab at www.utoronto.ca/mcis/imfg.

Send us your news of appointments, promotions, retirements or other people changes. And why pay for a display ad when you can target jobs to your colleagues for free? Send us a 30-word summary: cmartin@longwoods.com.

FOCUS MUNICIPAL ASSESSMENT & TAXATION

EXECUTIVE EDITOR
Peter A. Milligan
Associate Counsel
Assessment and Property Taxation
Miller Thomson
Toronto, Ontario

MANAGING EDITOR
Cynthia Martin
cmartin@longwoods.com
Longwoods Publishing Corporation

PUBLICATIONS BOARD
Chair
Susan de Avellar Schiller, AICP/
MCIP, ACR
Ontario Municipal Board

Robert Butterworth
Vice Chair, Ontario Assessment
Review Board

Ron Cust, Director of Legislative
Projects for Alberta Municipal
Affairs

Yvonne Hamlin, LL.B.
Borden Ladner Gervais LLP

Charles J. L. Hardy, B.Sc., FRICS,
AACI, Altus Group

Connie Fair
Chief Executive Officer,
British Columbia Assessment
Authority

Lawrence Hummel
Vice President, Property Values
Municipal Property Assessment
Corporation

Grace L. Marsh, CMM I, CMT
DuCharme, McMillen & Associates
Canada, Ltd.

Carla Nell, MA, AIMA, PLE, CEI
Vice President, Tax Policy
MTE Consultants Inc.

Diane J. Ross, B.A., LL.B.
Ministry of Finance, Ontario

EDUCATION BOARD
Chair
Paul Sloggett, IMA
Education Coordinator, Seneca
College

PUBLISHER
Anton Hart

COPY EDITOR
Francine Geraci

DESIGN AND PRODUCTION
Yvonne Koo,
Jonathan Whitehead

ASSOCIATE PUBLISHER
SUBSCRIBER SERVICES
Barbara Marshall
bmarshall@longwoods.com

MAILING ADDRESS:
260 Adelaide Street East
No. 8, Toronto, Ontario
Canada M5A 1N1
Telephone: (416) 864-9667
Facsimile: (416) 368-6292
Email: cmartin@longwoods.com
Internet: www.longwoods.com

A FOCUS Publication
Twelve issues per year
ISSN 0711-0599 Printed in Canada

© 2010 Longwoods Publishing Corporation. All rights reserved. No part of this work covered by the publisher's copyright may be reproduced or copied in any form or by any means without the written permission of the publisher, who will provide single-duplication privileges on an incidental basis and free issues for workshops and seminars.

This tax letter is printed on recyclable paper.

What our readers think of Focus publications is important to our sanity. If you have any comments, please take a moment to send us a note. Information contained in this publication has been compiled from sources believed to be reliable. While every effort has been made to ensure accuracy and completeness, these are not guaranteed. It is an express condition of the sale of this legal letter that no liability shall be incurred by Longwoods Publishing Corporation, the editors or by any contributors. Readers are urged to consult their professional advisors prior to acting on the basis of material in this legal letter.

Unauthorized duplication of this document is against the law. For single or multiple subscriptions, please contact the publisher.



Longwoods Publishing
Enabling Excellence