

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • APRIL 2010, VOLUME 15 • NUMBER 4

FEATURE

BC government announces joint review of major industrial property assessment and taxation

Bill Bennett, Minister of Community and Rural Development of British Columbia, announced a joint review of major industrial property assessment and taxation with the province, Union of British Columbia Municipalities (UBCM) and industry. Issues regarding taxation of properties within the major industry classification “identified the need to make property taxes more conducive to investment while assuring local government services are fairly provided for all taxpayers.” The eight-member steering committee adopted a charter, and it’s expected the committee will make recommendations this fall with the UBCM reporting to its membership at its September 2010 convention. “Local governments have been operating in an environment of uncertainty that affects our ability to plan and deliver services,” said Harry Nyce, UBCM president. “We need to have all parties

working together to seek longstanding solutions for this issue.”

BC municipalities have either implemented or are considering industrial property tax cuts. Nanaimo council implemented a plan to reduce industrial property tax rates, one of nine property tax classifications available to municipalities. For 2010, Nanaimo reduced its industrial property tax rate by 15%, a decrease that will be repeated next year. In 2012, an additional reduction of 22% is expected for a total decrease of more than 50% below 2007 taxation levels. Al Kenning, Nanaimo city manager, said it is unlikely a major industry would relocate to Nanaimo because of lowered rates. The majority of Nanaimo’s industrial property owners are in the forest products industry. “This review will likely be closely monitored by many BC municipalities,” said Bill Dawson, deputy assessor for BC Assessment. “But Nanaimo is already well ahead of the curve on this issue.”

Economies of Scale in Ontario Municipal Services: Are Larger Municipalities Really More Efficient?

Speaker: Adam Found

The number of municipalities in Ontario fell from 815 to 447 between 1996 and 2001, a staggering 45% reduction, with cost savings cited as a significant justification for amalgamations. As well as other problems, critics argue that amalgamation results in larger bureaucracies, lack of responsiveness and cost increases. Adam’s research evaluates the efficiency attributes of municipal amalgamation, specifically the claim that restructuring leads to cost savings.

April 21, 2010, 4 to 6 p.m., Room 208N, North House, Munk Centre for International Studies, University of Toronto, 1 Devonshire Place. Register at www.imfg.org

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FEATURE

Sarah Palin neglects to pay property taxes

Among others, CBS News reported that former Alaska governor Sarah Palin, her husband and a friend failed to pay adequate taxes for properties on Safari Lake with views of Mt. McKinley, near Denali State Park. Land taxes of \$156.13 were paid on 25 acres [10 ha] in 2009, but did not include assessable taxes on the two-storey house, workshop/garage or the sauna. Dave Dunivan, assessor for the Matanuska-Susitna Borough, said the last survey was five years ago and the buildings were recently found in an aerial assessment flyover. Palin's attorney, Thomas Van Flein, said construction began in 2006 but that it is not the responsibility of property owners "to report structures that go up on their land." Dunivan said owners are required by state law to report any omissions or errors in tax assessments.

In October 2004, the *Anchorage Daily News* reported that Palin declined to support Republican Rep. Vic Kohring, who owed the borough \$2,277 in unpaid property taxes. Palin "declined a campaign request to do a pro-Kohring TV commercial. As a former mayor, Palin said, it made her uncomfortable to back someone with unpaid taxes when the city relies on property taxes."

See the Matanuska-Susitna Borough's Real Property Detail accounts, www.matsugov.us/myproperty/detail.aspx?taxID=2357B04L010-1; for the second account replace the last "10-1" with "12-1." Also see the blog, *The Mudflats: Tiptoeing Through the Muck of Alaskan Politics* at www.themudflats.net.

Publications: New & Noted

2010 International Property Rights Index

The Frontier Centre for Public Policy & International Property Rights Alliance

The index measures the protection of property rights in 125 countries, with scores based on 10 measurements in three broad subject areas: legal and political environment; physical property rights; and intellectual property rights, including Canadian property right infringement examples.

www.fcpp.org/publication.php/3193

Assessed Value Cap Overview

By the Research Committee, International Association of Assessing Officers

13-page download

www.iaao.org/uploads/Caps_paper.pdf

Challenging the Conventional Wisdom on the Property Tax

Edited by Roy Bahl, Jorge Martinez-Vazquez & Joan Youngman

Reviews property tax and conventional wisdom in the academic literature, addressing the reasons for its poor state of affairs in practice. While assessment limits, rollbacks and even elimination of the property tax are the focus of US policy discussion, the low rate of property tax collections is an issue in many OECD countries and a weak revenue source in developing countries.

2010, 384 pages, paper, \$30

ISBN: 9781558442009

www.lincolnst.edu

Is Land Value Taxation A Better Kind of Property Tax?

By Richard F. Dye and Richard W. England

More than 30 countries have implemented land value taxation (LVT), which raises administrative issues but is an attractive alternative to traditional property tax, especially to problematic measures such as assessment limitations. This report recommends consideration of these reform features: best practices by local assessing officials and frequent reassessment of taxable properties; phase-in of dual tax rates over several years in order to reduce the immediate negative impact on some property owners; and inclusion of a tax credit feature in communities where land-rich but income-poor citizens might suffer from land value taxation.

2010, 36 pages, paper, \$15

ISBN 9781558442047

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Scope of Work

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By Stephanie Coleman

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Foreign Affairs

Hungary

The Hungarian Constitutional Court nullified a controversial real estate tax law, citing a violation of legal security. The high court's unanimous retroactive decision means the central government will not collect a real estate tax voted into law in June 2009, depriving the central budget of 50 billion forints (just under \$260 million CAD) in 2010. The objections were to the way law determined real estate values, based on market value and the condition that taxpayers must determine the market value of their properties and declare it to the tax authority. However, the tax authority retained the right to make its own assessment and to fine the taxpayer if its assessment came out more than 10% higher than a taxpayer's declared value. Noting that market value is relative and assessments can fluctuate where there are no sales and tax payments for a comparison basis, court threw out the law, which would have begun taxing real estate as of January 1, 2010. The portion of the law taxing boats, aircraft and cars is unchanged. Local governments will continue to have the right to tax real property. The bill would have introduced a tax on homes worth over 30 million forints (\$155,000 CAD) and second homes worth at least 15 million forints (\$77,000 CAD). While cabinet welcomes the court's acknowledgement that a property tax can exist in Hungary, it is examining how to address the objections and how to offset the revenue shortfall.

FEATURE

Have a brownfield tax revenue example

Making *Great Places* is the theme of the 11th annual Canadian Brownfields Conference – “that we need to keep the end goal in sight, of transforming the empty and abandoned spaces of yesterday into the truly great places of tomorrow.” Presentation and poster abstracts to be held in Toronto, November 1 to 3, 2010. Deadline is April 30 for panel presentation abstracts and September 30 for poster submissions. See Abstract and Poster Initial Submission at <http://canadianbrownfields.ca/program/submit-presentation>.

The US Senate passed a bill that extends 15-year leasehold improvement depreciation and brownfields expensing. The *American Workers, State and Business Relief Act* features \$140 billion in extended benefits and extensions of expiring tax provisions to continue to allow commercial real estate owners to write off environmental clean-up costs in the year incurred as opposed to waiting until a property is sold.

Uganda

Uganda ranks 119 out of 133 countries for infrastructure in the World Economic Forum's *Global Competitiveness Report 2009/10*. In property valuation, Dr. Peter Ngategize in the Ministry of Finance and Economic Development said Uganda is “focusing on reducing time to conduct property valuation; unification and computerization of property records; reduction of time to obtain property consent form; replacing the percentage based fee structure by a flat fee structure for designated zones’ and simplification of the payment of fees.”

Nicaragua

The World Bank's Board of Directors approved an additional US\$10 million loan for Nicaragua's Land Management Project (PRODEP) to complement the processes started in rural areas and new municipalities. According to the bank, the pilot program supports development of a modern management and technical framework. Property assessment activities have been completed in two areas and 70% of Madriz. The land registry process benefited 123 communities with 53,000 inhabitants of a mainly Indigenous population. Services include reducing the time it takes to register property and transaction costs. “Land tenure rights are fundamental in generating income, thus multiplying Nicaragua's poverty reduction efforts,” said Joseph Owen, World Bank resident representative.

WORK WORD

proactive, *adj.* Referring to an action that anticipates future conditions. Originates with the most recent genuine breakthrough in strategic planning, when cavemen first elected to gather kindling before the need arose to build a fire.

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

Factoid

From *Aéroports de Montréal*: Municipal taxes amounted to \$36.7 million for 2009, up \$2.5 million (7.3%) from the previous year. This increase is attributable to a rise in the property valuation of Montréal-Trudeau following the start-up of the new transborder departures area in August 2009.

www.admtl.com/passager/accueil.aspx

Coast to Coast to Coast to Coast

USA (NB: All figures in US\$)

Nebraska

At a meeting to reform **the state's Tax Equalization and Review Commission** (TERC), an amendment was first passed by state senators, reconsidered, overturned and then defeated. TERC was created in 1996 to hear taxpayers' appeals of property tax valuations set by county officials. A group of commercial property owners, the state's chamber of commerce and farm groups had been seeking major changes in the process for several years, arguing that taxpayers face an unfair burden in trying to prove that their valuations should be reduced. The state's major counties and education groups opposed most of the proposed changes, saying amendments would increase the number of tax protests and increase costs for counties in dealing with tax protests. They also claimed that enabling tax protesters to win before TERC would lower the standard of proof to a "preponderance of the evidence" rather than "clear and convincing evidence," thereby decreasing overall property valuations.

Florida

In an amendment effective July 1, 2010, **appraisers will have the burden of proof** when supporting assessments in taxpayer valuation disputes, and property owners who disagree with assessments can appeal to a Value Adjustment Board. Until now, law assumed the appraiser's assessment was correct, minimizing the odds of winning an appeal. "What aggravates property appraisers is the fact that every other government agency has the presumption of correctness," said Palm Beach County Property Appraiser Gary Nikolits, adding that the new law will give more legal leverage to businesses with significant property holdings. "If you get a ticket, that police officer is presumed correct. Why shouldn't our values have that presumption?"

South Carolina

Plans to give a **tax break to people with second homes, rental housing or commercial property** failed in the senate, falling short by four votes of the required two-thirds vote. A version of the bill was passed in 2009 to revitalize the real estate market and address a 2006 property tax law that triggered higher taxes when property sells. Under the measure, a property bought for \$100,000 selling for \$200,000 would continue to be taxed at its original \$100,000 value if sold in 2010; in later years, that property would get a 20% discount on its value, with tax based on a \$160,000 value the next year.

Michigan

A second property owner won a dispute over whether the **death of a co-owner triggers an increase in the taxable value of real estate**, in this case doubling property taxes. The Michigan Court of Appeals said the taxable value of lawyer Kevin Klevorn's properties was illegally uncapped after his co-owner, his mother, died in 2005. Court ruled that the value could not be uncapped because there was no new transfer of ownership, relying on a December decision in a similar case that assessors appealed to the Michigan Supreme Court.

New York

Home Depot is seeking a significant assessment reduction for its **Dunkirk** store, according to Kurt Gustafson, first assistant county attorney, who proposed hiring outside counsel for the county. "It's a significant reduction and it's, I think, in the county's best interest to retain counsel to assist us in that challenge," Gustafson said. Home Depot's property has an assessment of \$6,653,100, for which it is seeking a reduction of more than \$3.5 million.

The **Buffalo** Board of Assessment Review ruled the Statler Towers lost 65% of its value, dropping the assessment of the vacant, historic 18-storey downtown building from \$3.5 million to \$1.2 million. The \$3.5-million benchmark was set at the Statler's sale price when it was bought in 2006; the \$1.2-million figure is \$100,000 less than bid for the building at last summer's court-ordered bankruptcysale. Buffalo attorney Peter Allen Weinmann for the Statler's court-appointed trustee, then filed suit - to be heard April 28 - saying the building has a negative value of 12.18 million because of \$185,000 in unpaid taxes and \$12 million to demolish it. The new bid was declared in default months ago and if no buyers are found, the trustee could ask US Bankruptcy Court to declare the Statler abandoned, a ruling that would turn possession over to the City of Buffalo. See www.city-buffalo.com/applications/PropertyInformation/default.aspx.

Pennsylvania

Five board members of **Philadelphia's** Board of Revision of Taxes (BRT) filed suit against the city, asking the Pennsylvania Supreme Court to halt the dismantling of the agency. The suit contends that the city lacks the authority to dismantle the seven-member board and that the state legislature vested assessment appeal powers to the BRT and requires BRT leaders to be appointed by the city's judiciary. Philadelphia voters are to determine the BRT's fate in a May 18 election, with ballots asking permission to abolish the agency effective October 1 and replace it with two new enti-

ties: one to set property assessments, the other to hear appeals of assessments. If the state Supreme Court approves the board members' challenge, the question would be removed from the ballot. At \$70,000 a year for part-time work, a job on the BRT has been one of the most desirable public-service jobs in Philadelphia: if voters abolish it, the new appeals board would pay most of its members approximately \$40,000 annually, and any current BRT members would be highly unlikely to be appointed. The first lawsuit against the BRT's abolition was filed by patronage employees who sought to prevent the mayor's changes, with court recently rejecting the group's request for a temporary restraining order that would have blocked the takeover.

Colorado

AB InBev in **Fort Collins** is challenging the plant's property assessment. Larimer County values the brewery at \$91.8 million, while AB InBev puts it closer to \$50 million. The difference would save the company approximately \$1 million. AB InBev produces beer at 12 US breweries.

Indiana

The senate approved a bill that will move to voters in November, to decide whether **property taxes should be capped permanently**. Supporters say the changes will protect property owners; opponents worry that implementing caps could hurt the state fiscally. In 2007, tax bills rose because of new assessment rules, spurring homeowners to demand reform. A state law passed in 2008, implemented in January, limited property tax bills to 1% of a home's assessed value, with 2% caps on rental property and 3% limits on business property. Voters are expected to approve the proposal, with the Indiana Chamber of Commerce and Indiana Farm Bureau opposing caps because they don't want commercial and residential property taxed at different rates.

Georgia

The Georgia Senate unanimously passed legislation aimed at **overhauling its property assessment system** because of market-driven fluctuations in values. Homeowners across the state are complaining they're being taxed based on assessments that don't accurately reflect the declining value of their properties. The bill, which now moves to the House, would require local governments to send out annual assessment notices to property owners and in setting values, take into account the effects of foreclosures in the neighbourhood.

Canada

Nunavut

Iqaluit city council voted in favour of a tax increase that city administrator John Hussey said will be the same as last year's, for an annual increase of \$35 for a home assessed at approxi-

mately \$88,000. Iqaluit's budget is \$37 million, approximately \$11 million more than last year because of capital spending, additional gas tax revenue and stimulus funding from the federal government.

British Columbia

Through expense reduction, **Nanaimo** reduced its projected tax increase from 2.5% to 2%. The increase for residential property taxes, formerly 3.7%, is now 3.2%. A typical single-family home assessed at \$350,000 would show an increase in the city portion of the tax bill of \$56.08.

Abbotsford residents are upset that taxpayers are being forced to support the Abbotsford Heat professional hockey team. Council approved a deal to guarantee the team its \$5.7-million annual expenses, while fan support is 34% below expectations. The subsidies absolve the team from paying \$200,000 annual rent at the Abbotsford Entertainment and Sports Centre unless a profit is made: 60% of any profits go to the team, with 40% to the city. The \$82-million arena, which seats 7,000 for hockey, was built with taxpayers' dollars last year. The city provided space for a team gift shop, free practices for the team and their visitors, and assistance with the \$250,000 purchase of video equipment. Vince Dimanno, president of the Abbotsford Ratepayers Association, said the subsidy is a \$57-million liability over the 10-year length of the deal. At season's end, the Heat will likely be given a \$275,000 operating subsidy because the 3,300 average attendance has not generated enough revenue to cover the team's \$5.7-million expenses. Council also set aside more than \$2 million in 2010 to offset arena operations.

Alberta

The total property assessment value for the Town of **Banff** dropped to \$1.9 billion, down from \$2.3 billion last year. The most significant decrease was in the commercial sector, where assessments went down 27% from \$1.01 billion in 2009 to \$738 million: a 29% decrease for hotel/accommodations and a 24% decrease for retail/office space. Residential properties had a more modest decrease of 6%, down from \$1.21 billion in 2009 to \$1.13 billion this year. Assessments for condos dropped 2%, while single-family homes dropped 7%. "This is probably the first year the assessments have gone down" since 1995, said property assessor Frank Watson of Bow Valley Property Valuers.

An increased ticket tax could be part of the package for a proposed downtown arena, said **Edmonton** Mayor Stephen Mandel. The city already collects a surcharge of \$2 on most event tickets at Rexall Place that he suggested be raised to \$5 for the new facility. Mandel said he raised the idea to assure people that the development pays for itself. "Edmontonians who don't attend Rexall believe that those who attend the facility should pay their share of it. I don't think it's an unreasonable request," he said. "I would feel the same way."

Manitoba

The City of **Winnipeg** filed suit claiming Manitoba Hydro owes it millions of dollars of unpaid taxes that it was supposed to be collecting from ratepayers' hydro bills between 1999 and 2009. The city's budget assumes it will receive \$10.18 million as a result of winning its dispute with Hydro. The city argues that under sections of the city charter and other bylaws, the utility has the responsibility and duty to collect a levy on behalf of the city from personal and commercial gas and electricity users. The city says that under the agreement, residential customers should be paying a 2.5% levy on monthly bills and commercial customers 5%. "[Hydro] knew or ought to have known that the city was relying on them to collect and remit the taxes properly pursuant to the statutes," the city said in its statement of claim.

Ontario

(Note: Acronym MPAC is Municipal Property Assessment Corporation)

In the 2010 Ontario Budget, the government proposes to introduce legislation to convert the Ontario Property Tax Credit to the Ontario Energy and Property Tax Credit. Effective for the 2010 tax year, this credit would give more than \$1.2 billion in annual support, an increase of \$455 million compared to that in 2009. In the first year, the credit would be provided after 2010 tax returns are filed in 2011. Beginning in 2011, the credit would be paid quarterly. See www.fin.gov.on.ca/en/budget/ontariobudgets/2010.

The **City of Sault Ste. Marie** expressed frustration at delays in getting timely tax assessment information from MPAC. In a letter on behalf of city council, Joe Fratesi, the city's chief administrative officer, expressed disappointment about the decline in services. According to Fratesi, of particular frustration is a backlog of outstanding assessments and potential revenue generation, some dating back eight years. Assessment is outstanding on 130 new homes with a permit value of \$24 million dating back to 2007, with some 1,000 outstanding assessments relating to nearly \$20-million worth of renovations dating back to 2002. New commercial, industrial and institutional structures also have not been assessed. Fratesi said his city will be paying almost \$800,000 this year for MPAC services and could "desperately use the new revenue which would be generated by these structures now."

Unionized **MPAC members voted 92% in favour of a strike** to back contract demands and prevent employer changes in their current agreement. OPSEU's bargaining team said the big issue is an employer proposal to create part-time jobs, also MPAC wants to slash benefits and not "implement fair hiring practices". After two days of talks, MPAC filed for a No Board report. The union is tentatively setting an April 18 strike/lockout deadline. www.opseu.org/bps/opac/impact-at-the-table-march-29-2010.htm.

New Brunswick

A report presented to **Moncton** council showed that taxpayers are charged roughly 30% more than the government pays to carry out assessment services, with the remainder going to general revenues. Claude Despres, the city's director of corporate planning, said the total cost of assessment tax to be paid by property owners this year is \$925,000, from which \$643,000 goes to Service New Brunswick for assessment services. Mayor George LeBlanc understands the importance of governments having revenue, but it's a flawed system. "There's only one taxpayer," he said, "and they foot the bill for all levels of government and they're not interested in governments blaming each other, they want a solution." The report also showed that the amount of money going into the government's general revenues from tax assessment increased significantly: \$30,683 in 2005 from Moncton compared to \$282,281 this year. For the past five years, \$949,672 in assessment tax has gone into general revenue. In addition to money paid by property owners, Moncton also pays assessment costs to the province, this year approximately \$1.45 million to Service New Brunswick, for a total cost of assessment of more than \$2 million. The government charges an additional amount for the administration and personnel required to complete the annual process of re-evaluating the province's homes. For each \$100 in value, the homeowner pays a 0.02-cent fee, which goes towards Service New Brunswick; on a \$200,000 home, that means another \$40 paid on top of property taxes, which in Moncton would total approximately \$3,300.

Many New Brunswick homeowners are seeing higher property tax bills this spring because some municipalities didn't follow a **new provincial formula**, said Finance Minister Greg Byrne. The provincial government introduced the property tax accountability mechanism last year to provide greater transparency. Under new rules, if assessed home values go up beyond the inflation rate plus the value of new construction on the property, a new formula kicks in automatically to force the local tax rate down. Local councils that want to collect more property tax will have to raise it back up through a vote. Byrne said that the province followed the formula when calculating taxes in the local service districts, but not all towns and cities followed the province's example, which "is disappointing." Implemented as part of the 2009-2012 plan to lower taxes, the formula has resulted in more than \$12 million in savings for homeowners this year. Byrne noted that only five of 101 municipalities adopted the rates, while 20 set 2010 tax rates lower than the previous year and 41 maintained the same level. Provincial Finance Minister Greg Byrne and Local Government Minister Chris Collins met with representatives from three municipality associations to start reforming the process of assessing property values and setting tax rates.

FEATURE

Egypt struggles to implement property tax system

The government has been trying to implement a revised property tax. The levy was adopted last year and replaces a hotchpotch of older regulations and exemptions. It is one of a series of reforms aimed at modernizing taxation and plugging a budget deficit expected to reach 8.4% of gross domestic product this year. But the property tax, which officials hope will bring in up to US\$500 million a year, has run into stiff resistance even with assurances that only 5% of properties in the country will be liable for tax, since the rest fall under the \$92,000 market value threshold on which yearly tax of approximately \$6 would be paid. A residential property worth \$920,000 would pay an annual \$1,049. A parliamentary committee accepted a proposal to reconsider the law with a view to exempting dwellings used as the owner's primary home – something that officials say would open enormous loopholes for evasion.

"I don't understand the logic behind the attacks," said Samir Radwan, senior economic adviser to the Egyptian

Financial Services Authority. "There are people who believe that when they have fed the poor during Ramadan, they have paid their dues. Businessmen now talk of corporate social responsibility, but this is the first step in social responsibility – to pay your tax and to pay a fair share."

Radwan and others note that wealthy Egyptians face a low tax burden, with 20% being the highest income tax rate, and that they benefit far more than poorer people from cheap petrol subsidized by the government. The government has promised to shoulder the tax burden for those who are unable to pay, but in a heavily bureaucratic country many are skeptical that an elderly pensioner or a poor family living in a large house will be able to make their case successfully. Some are also afraid that the committees that are due to value properties to set the tax, and revise valuations every five years, may come up with exaggerated numbers. "I think part of the problem is there has not been enough social dialogue about it," said Radwan.

FEATURE

Thanks to higher surplus, Toronto announces two-year budget plan and lowers expected property taxes

Due to a year-end accounting surplus – \$104.82 million higher than expected – **Toronto** Mayor David Miller announced a two-year budget plan to balance the city's books by 2011 without major cuts to services: 75% of the surplus will be placed in a tax stabilization reserve fund with the remainder used in 2010. Miller recommended the surplus be used to lower the proposed 4% residential tax increase. In pledging \$75 million from his successor's budget (he is not running for re-election), the mayor said it would allow Toronto to balance next year's budget without raising Toronto Transit Commission fares or hiking taxes by more than 3%, if the province gives \$250 million in transit operating funds. Critics questioned how the additional funds were found less than a month after a \$9.2 billion budget proposal that already included a \$250 million 2009 surplus. Spokesperson Kevin Sack said the extra funds came largely from higher-than-expected returns on investments and winning more property assessment appeals than expected. Industrial properties will see a 1.7% increase; large commercial property taxes will rise by 2.1%. Small businesses will see taxes reduced by 3%, apartment building owners' reductions of 1.8%. Residential homeowners can expect a 2.9% increase;

the average property is assessed at \$407,374 in 2010. For the 15-page 2010 CVA and Property Tax rates presentation to the Budget Committee March 26, 2010, see www.toronto.ca/budget2010/pdf/2010cva_budgetcompres_march26.pdf.

Council will be considering a proposal to pass bylaws to amend Municipal Code Chapter 441, Fees, to adopt new user fees and changes proposed in the 2010 Recommended Operating Budget. The required bylaws will be before council at its meetings, to be held April 15 and 16, 2010. For the 47-page Long Term Fiscal Plan Update, see www.toronto.ca/finance/pdf/lftp_presentation_mar12.pdf.

QUOTABLE QUOTE

“Habit is the denial of creativity and the negation of freedom; a self-imposed straitjacket of which the wearer is unaware.”

— Arthur Koestler

Transitions

Ken Lesniak has been named Chair of Alberta's Municipal Government Board, the independent body that makes decisions on disputes related the *Municipal Government Act*.

BC's Township of Esquimalt appointed **Robin Middleton** as its new Chief Financial Officer and Director of Financial Services.

London, Ontario appointed **Martin Hayward** as Treasurer and Chief Financial Officer.

Michigan-based Tax Appeal Team LLC announced its property tax appeal program to assist homeowners in appealing assessments through the local Board of Review and Michigan Tax Tribunal without hiring an attorney. See www.TaxAppealTeam.com.

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.

Quirky but true...

The Canadian Taxpayers Federation (CTF) held its 12th annual Teddy Waste Awards ceremony to recognize government waste. Each year the CTF holds the ceremony to recognize federal, provincial and municipal governments, public office holders, civil servants, departments or agencies that best exemplify government waste. This year's Municipal Award Winner was the City of Toronto for its Homeless Audit, "for paying people to pretend to be homeless. The city conducts a 'homeless audit' each year and to assist in the audit they decided to pay people \$100 to dress up and act homeless in the streets of Toronto. Designed to help the city count its homeless people, it was actually a slap in the face to real homeless people as they were banned from applying for the work," said CTF Prairie director Colin Craig. Municipal runners-up included the City of Calgary, whose councillors spent \$6,700 on dry cleaning, a City of Winnipeg councillor who expensed a \$739 satellite radio and subscription, and the City of Edmonton's \$1.4-million promotional website. See www.taxpayer.com/node/11609.

FOCUS MUNICIPAL ASSESSMENT & TAXATION

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

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