

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • MAY 2010, VOLUME 15 • NUMBER 5

FEATURE

Toronto's sign tax in effect

The City of Toronto's new sign bylaw and Third-Party Sign Tax (TPST) came into effect in April, replacing six sign bylaws and almost 100 amendments with the creation of Sign Districts and Special Sign Districts that respect characteristics of certain neighbourhoods in the city. Regulations include standards for sign illumination such as prohibiting light onto adjacent properties and shut-offs between 11 p.m. and 7 a.m., as well as a five-year renewal requirement for all third-party signs. The TPST was developed to provide a source of revenue for the new Sign Bylaw Unit and apply to the owners of all third-party signs with a face area greater than 1 square metre. Tax rates range from \$1,150 to \$24,000 per sign and are expected to raise approximately \$10.4 million annually, netting \$3.4 million. Sign owners will receive their first tax bill by July 1, 2010 with payments due September 1, 2010. The TPST will be payable on the issuance date of all third-party sign permits required, after April 6, 2010. Arts and culture organizations (www.beautifcity.ca) hoping to benefit will have to wait to see whether

any funds will be diverted to them as proposed, the idea being that because billboards detract from a city's appearance, some of the tax should be directed towards beautification. Meanwhile, sign companies have gone to court seeking to quash the bylaw. See www.toronto.ca/signbylawproject, email signbylawproject@toronto.ca or call 416-392-8000.

QUOTABLE QUOTE

“Death and taxes and childbirth! There's never any convenient time for any of them.”

— Margaret Mitchell (from *Gone with the Wind*)

Quirky but true...

According to a lawsuit filed in California, an appraiser claimed he was accosted and seriously injured when he was mistaken for a celebrity paparazzi photographer while trying to obtain comparable photographs. Amado Aguirre had been hired to appraise a home in the Los Angeles neighbourhood of former Spice Girl singer Melanie Brown, known as “Melanie B,” previously known as “Scary Spice.” Aguirre was taking photographs of comparables from his parked car in front of Brown's driveway, when Brown, who was walking her dog, noticed him. The suit alleges that Brown motioned to her husband and one of their employees to confront him. According to the suit, Brown's husband stood in front of Aguirre's vehicle while the employee attempted to seize the camera from Aguirre, resulting in serious bodily injury.

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FEATURE

Neighbouring wind turbines lower assessments

In Ontario, some **Wolfe Island** residents are challenging assessments, claiming that 86 wind turbines have hurt property values. A Municipal Property Assessment Corporation (MPAC) spokesperson said the agency has seen no evidence to support the homeowners' contention. "It's difficult for us to determine the effects of a wind turbine until [the owners] go to sell," said Mike Contant, account manager for eastern Ontario. Islanders who agreed to have turbines installed on their properties receive approximately \$7,000 in annual rental fees for each unit. "We specifically referred to the turbines," said resident Gail Kenney. "There has been an introduction of industrial noise and industrial lighting into the area." Another resident who attempted to sell her property after two turbines were installed on a neighbour's property also filed for a reassessment based on depreciation. Contant said the only way the corporation will adjust assessments based on proximity is if property sales within a two-kilometre range fall and there is a 10% reduction in house prices. He said MPAC has been monitoring property values in western Ontario, where wind farms have been around a bit longer than on Wolfe Island, and that "right now we're not seeing any impact on market value." Kenney said she doesn't expect to win her case. "Next year we will file and the next year we will file again to make a point," she said. "These wind turbines have not been an asset to all of Wolfe Island, and they have detracted from the quality of life."

The proposed **Belwood** Wind Energy Centre by Invenenergy Wind Canada ULC aims to develop a wind farm with between 25 and 35 turbine locations. "It will turn our area industrial and it could affect people's property values," said West Garafraxa farmer Bob Service. "I would like to know if they intend to indemnify against drops in land val-

ues." James Murphy, development manager for the centre, said there isn't a plan to cover property value reductions but added that landowners would benefit because the Chicago-based company offers one-time lump-sum payments of up to \$10,000 or an unspecified percentage of the turbine's gross revenue for the right to place a tower on a property. A study for the US Department of Energy on the value of wind turbines on nearby properties found three stigmas, with area stigma a concern that the general area would appear more developed, adversely affecting home values in the community regardless of any view. The second is *scenic vista stigma*, a concern that a home may be devalued because of the view and potential impact on an otherwise *scenic vista*. Thirdly, *nuisance stigma* is a concern that such factors as sound and shadow flicker will have adverse influence on home values. Following discussions with MPAC and an appeal to the Assessment Review Board, where he presented a recording of noise levels at his home, Paul Thompson had his 2010 assessment reduced by 50%. Thompson said he still sleeps elsewhere because of the turbine sound but that he would suffer close to a \$150,000 loss if he sold his property.

WORK WORD

profitability, operational, *n.* Not the real kind, but earnings before taxes, depreciation and interest payments on the company jet.

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

FEATURE

Powell River and Catalyst Paper forge an agreement

The City of Powell River and Catalyst Paper in British Columbia have agreed in principle to twin objectives of reducing the Class 4 property tax rate paid by the company's local mill: the city agreed that the company's annual property taxes will not exceed \$2.25 million for five years. Both parties agreed to pursue environmental permit amendments and related arrangements for a 20-year service agreement of \$750,000 annually in the first five years, and for Catalyst to treat the city's liquid waste using its mill's effluent system and burn bio-solids in its waste wood boiler. The agreement will see Catalyst drop its legal appeal of its 2009

municipal tax levy and pay, into trust, \$2.5 million in outstanding 2009 municipal property taxes including penalties and interest, pending the city's completion of its 2010 business plan with the government. Related commitments by the company include sale to the city of the mill's unoccupied office building and associated lands and a four-year mortgage extension to PRSC LLP, a partnership with the city and Tla'Amin First Nation. The city and Catalyst will also explore joint economic development initiatives and a revenue upside contribution arrangement capped at \$500,000 annually, based on the mill's return on capital in excess of 10%.

FEATURE

The David C. Lincoln Fellowships in land value taxation ...

... were established in 1999 to develop academic and professional interest in land taxation through support for major research projects. The fellowship program encourages scholars and practitioners to undertake new work in the field, either in the basic theory of land value taxation or its applications. The deadline is September 15, 2010. See www.lincolnst.edu/education/david-c-lincoln-fellows.asp

2009/2010 Fellowships

Estimating the Regulatory Land Tax in Boom and Bust

Leah Brooks, Assistant Professor, Department of Economics, University of Toronto, Ontario; **Byron Lutz**, Economist, Fiscal Analysis Section Division of Research and Statistics, Federal Reserve Board of Governors, Washington, DC
Moderating Urban Sprawl through a Two-Rate Property Tax

Seong-Hoon Cho, Assistant Professor; **Dayton M. Lambert**, Assistant Professor; **Roland K. Roberts**,

Professor, Department of Agricultural Economics, University of Tennessee, Knoxville

Estimating the Responsiveness of Residential Capital Investment to Property Tax Differentials

Jeremy R. Groves, Assistant Professor, Department of Economics, Northern Illinois University, DeKalb
Boom-Bust Implications for Property versus Land Value Taxation

Nicolai V. Kuminoff, Assistant Professor, Department of Economics, Arizona State University, Tempe; **Jaren C. Pope**, Assistant Professor, Department of Agricultural and Applied Economics, Virginia Tech, Blacksburg

The Effect of Land Value Ratio on Property Tax Protests and the Resulting Effects on the Assessment Uniformity of Land Values

Elizabeth Plummer, Associate Professor, Department of Accounting, Neeley School of Business, Texas Christian University, Fort Worth

Legal Briefs

In *Guardian Self Storage WD v. Board of Property Assessment Appeals & Review*, No. 119 C.D. 2009 Commonwealth Court, the board decided certain self-storage facilities were correctly valued for real estate tax purposes, based on actual financial results. Court found that the properties were optimally managed; that a buyer could not reasonably expect to improve financial performance; and that the facility's actual performance is what a buyer in the marketplace could expect. Court rejected the claim that value amounted to a value-in-use and said it was a value-in-exchange. For the 13-page judgment, see www.pacourts.us/OpPosting/Cwealth/out/119CD09_11-16-09.pdf.

Fulton County Board of Tax Assessors v. White. A09A1790.

Court of Appeals of Georgia: Following a property tax appeal in superior court, the Fulton County Board of Assessors appealed a \$37,475.39 attorney fee award made to Efrosini White, the taxpayer. Because the superior court correctly ruled that the jury's final valuation in the appeal met the statutory criterion authorizing an attorney fee award, it was affirmed. The undisputed record shows that in 2007, the board sent a notice to White stating that the assessed value of her home had increased from \$685,500 to \$783,500. White submitted an appeal to the board, which reviewed the valuation and concluded that the value was fair and equitable and warranted no change. White's appeal was then certified to the Fulton

County Board of Equalization, which held an evidentiary hearing and concluded that no change from the \$783,500 valuation was warranted. White then appealed to the Fulton County Superior Court, which held a jury trial resulting in a verdict valuing White's property at \$618,650. Superior court entered a final judgment ordering the Board of Assessors to enter the valuation found by the jury and, based on an evidentiary hearing, awarded White attorney fees of \$37,475.39. On appeal, the board argued that superior court erred in the percentage calculation. However, based on the language of the statute, court discerned no error. The board argued that because it changed its position during the superior court litigation, as documented by contentions in the consolidated pretrial order, the lower valuation should be used. However, this would render the absurd result that the valuation of White's property was not "set" by the board until litigation was already pending in superior court – after White had already unsuccessfully sent her notice of appeal to the board and unsuccessfully appealed to the Board of Equalizers. Court rejected the Board of Assessors' interpretation, with the effect of placing the burden on the board to value property accurately at the outset (or at the latest receipt of a notice of appeal from a taxpayer), rather than placing the burden on the taxpayer to appeal an excessive property valuation. See www.leagle.com/unsecure/page.htm?shortname=ingaco20100225252.

FEATURE

Property Assessed Clean Energy bonds

Property Assessed Clean Energy (PACE) bonds see proceeds lent to US commercial and residential property owners to finance energy retrofits – owners repay loans over 20 years via an annual assessment on property tax bills. PACE bonds can be issued by municipal financing districts or finance companies. The PACE bond market, in combination with federal loan guarantees, can dramatically accelerate the energy retrofitting, and in the United States it's estimated the potential for such bonds could exceed \$500 billion.

The city and county of San Francisco launched GreenFinanceSF, the nation's largest PACE program. Individuals who own property within San Francisco may

apply to finance eligible projects through www.greenfinancesf.org. Minnesota adopted a PACE law in April, and programs are expected to launch in Louisiana, New Mexico, Maryland and hundreds of additional cities and counties throughout California by the end of 2010. The PACE model was named by Scientific American as one of the top 20 ideas that can change the world, and is cited as one of the top 10 "breakthrough ideas" for 2010 by the *Harvard Business Review*. See substantial resources at www.pacenow.org and University of California, Berkeley's Renewable and Appropriate Energy Lab, which hosted a seminar for government leaders that is available online at <http://rael.berkeley.edu/financing>.

Publications: New & Noted

Assessing the Theory and Practice of Land Value Taxation

By Richard Dye & Richard England

The land value tax, a concept dating back to 19th-century political economist Henry George, is a variant of the property tax that imposes a higher tax rate on land than on improvements, or taxes only the land value. It can enhance both the fairness and the efficiency of the property tax, with few undesirable effects. Includes information on more than 30 countries around the world, and in the United States, several municipalities dating back to 1913.

Free download (with registration)

36 pages, ISBN 978-1-55844-204-7

www.lincolnst.edu/pubs

Wisconsin Property Assessment Manual

This three-volume guide, written to ensure uniform assessment, is available online in a searchable format. Each chapter is a separate PDF file; to search the 34-page document, click on the binoculars and select "entire .pdf package." See www.revenue.wi.gov/slf/wpam/wpam09.pdf.

The Changing Landscape of Local Public Revenues 4th Land Policy Conference

The Lincoln Institute

Trends in public finance and revenue instruments were evaluated:

- Community Facility Districts issue debt (dirt bonds) for funding infrastructure for new development financed by a special tax on households and businesses.

- Certificates of Participation are a type of a lease-back plan in which local governments enter into agreements with non-profit entities that issue tax-exempt bonds to finance facilities or projects sometimes leased back by local government.
- Tax Credit Bonds are instruments on which the US government pays interest in the form of credits against income tax liabilities.
- Business Improvement Districts, of which there are some 700 in 46 states, can either complement or increase public expenditures.
- Impact fees, although widely used to fund capital investments, show little evidence that they correspond to actual community expenditures; theory suggests fees can lower property taxes, but empirical support is scarce.
- Tax Increment Financing districts, now widely used with 789 such districts in Wisconsin alone, have raised concern they may increase volatility in local property tax bases and revenues.

Experts at the conference were wary that many instruments do not require voter approval and are unknown to most residents. In addition, as cities adopt various new revenue instruments, researchers must keep up with the analysis of fiscal impacts. Proceedings of the session will appear in book form by May 2010.

www.lincolnst.edu

FEATURE

Drama continues with Philadelphia's Board of Revision of Taxes

In a surprise move, the seven judicially appointed chiefs of Philadelphia's Board of Revision of Taxes (BRT) refused to renew an agreement that temporarily transferred day-to-day control to the city, in an agency the Philadelphia Inquirer stated as having "deteriorated into one of the most chronically mismanaged agencies in the city" Mayor Michael Nutter's spokesperson Doug Oliver called the move "a shameless display of self-interest motivated by personal gain," referring to the \$70,000 salaries BRT members earn for part-time work. "We must take appropriate action to deal with a rogue board that directly undermines the efforts of my administration and city council to reform Philadelphia's property tax system," said Nutter. City council approved a cut in the annual salary for board members from \$70,000 annually to \$150 for each day worked, not to exceed \$40,000 a year, with the chair receiving an annual salary of \$50,000, down from \$75,000.

City Councilman Frank DiCicco criticized the board's actions as a further disservice "to the taxpayers of Philadelphia. Their agency is broken, they admit it's broken, they've been running the show there for a long time and

haven't been able to straighten it out," he said. "Now they want us to continue to live with the problems they created?"

In response to the BRT's abandonment of the joint agreement that had given city staff day-to-day oversight and reduced the board's role to hearing appeals of property assessments, the city restricted its spending. The BRT now needs permission from the Finance Department to spend the \$1.7 million remaining in its \$7.8-million budget for this fiscal year, said finance director Rob Dubow. The mayor had also appointed Richard Negrin to lead the BRT and begin correcting a property valuation system that is "regarded as one of the most inaccurate and unfair in the nation." With the BRT's latest action, Negrin moved from BRT's offices to the Finance Department.

Unless the Supreme Court issues an injunction requested by the BRT to halt the vote, Philadelphia voters are scheduled to decide in the May 18 primary whether the BRT and its board should be abolished as of October 1. In the meantime, the BRT could choose to reverse the mayor's freeze on property reassessments and further delay the overhaul of the agency. See <http://brtweb.phila.gov>.

Foreign Affairs

Dubai

New guidelines for valuations are planned for mid-2010 aimed at making the emirate's real estate industry more professional and regulating how valuations are conducted. The Real Estate Regulatory Authority is working with the Dubai Land Department and other parties to draft legal guidelines. A new report from Jones Lang LaSalle noted that more professional valuation standards are needed throughout the Gulf region, Middle East and North Africa with US\$250 billion of planned projects, more than one-third across all sectors in the region from 2010 to 2013, that collectively amount to US\$717 billion.

Thailand

Thailand's government extended some property tax breaks, launched as part of its economic stimulus package, to help approximately 10,000 homebuyers who might not have been able to complete house transfers before the original tax expiry date. Finance Minister Korn Chatikavanij said cabinet will not renew tax breaks for property firms because businesses are recovering in line with the economy. The special business tax of 0.11% increased to 3%, when the tax scheme expired March 28.

New Zealand

Ian Campbell, president of the Property Institute of New Zealand, said that more information is needed from the government about tax changes that will affect valuations. "There's a sense of fiscal responsibility to release full information and while there's some being leaked out, it's probably not as full as it should be," he said. Celebrating 100 years of property valuation this year, the institute has 17 branches with 2,800 members nationwide.

Namibia

Adri Holz of Namibia Property Appraisers was one of the first Namibians to obtain formal accreditation in property valuation more than 10 years ago. One shortcoming in the profession is that the law requires a valuator to be a "fit and proper" person and not necessarily a qualified person, she said. "Namibia does not even have an institute of valuers, so you can see the field is wide open," she said. "It is time that valuation is viewed as a profession and not just a job or a function."

Coast to Coast to Coast to Coast

USA (*NB: All figures in US\$*)

Pennsylvania

In an appeal filed with the **Allegheny County** Board of Property Assessment Appeals and Review, the owner of Rivers Casino is seeking to reduce its value for 2010, challenging the \$199.5-million interim assessment for the latter half of 2009, after the casino opened in August. A \$7.7-million assessment was assigned to the 12.6-acre [5-ha] land portion, with the casino's projected cost at \$800 million.

Meadows Racetrack and Casino in Washington County appealed its \$19.9-million assessment for 2010 on its new permanent casino and parking garage.

Georgia

Liberty County commissioners accepted a proposal to assess value and revenue opportunities of cell tower locations in unincorporated parts of the county. Representatives of CH2M HILL presented details of a proposal for a cell tower licence permit and fee structure, including recommending amounts. CH2M HILL would conduct an audit of all cell towers and antennas to include a field inspection, recommendation of property assessment values and creation and maintenance of a database of inventory and assessment values until the audit is complete.

Canada

British Columbia

Critics allege that **Abbotsford's** contract to guarantee the salaries of Abbotsford Heat hockey players breaks the province's municipal law because it provides a benefit to a private business. "It contravenes the community charter," said Lynn Perrin, as the charter restricts contracts to a maximum of five years but council approved the \$57-million revenue guarantee to the American Hockey League team for 10 years, including a \$275,000 payment this year because attendance is below expectations. The city-owned Abbotsford Entertainment and Sports Centre will lose some \$2 million in 2010. Abbotsford resident Gerda Peachey said the city can't fund a pool opening but made promises about the arena's profitability that have not been kept, and although her grandsons play hockey, "I'm against the city taxing us for such a thing. Let private enterprise do it." City manager Frank Pizzuto said, "The charter permits a local government to do anything that anybody else can do, unless there is a specific prohibition. The city is free to enter into contracts as it sees fit." Vancouver municipal law specialist Jonathan Baker said there is merit in the critics' views. "The city's obligation for more than five years is

a problem." Baker said the circumstances are similar to a 2002 case in Maple Ridge, when forensic accountant Ron Parks found public interest was not protected in a 25-year public-private partnership with Voth Bros. of Surrey. Maple Ridge's project, which aimed to revitalize downtown Haney, was thrown out in BC Court of Appeal. In that case, resident Gord Robson spent \$67,414 of his own money, saving Maple Ridge taxpayers \$20 million.

Sears Canada filed an appeal with the Property Assessment Appeal Board to reduce the assessed value of its Pacific Centre store in **Vancouver**. Sears highlighted how The Bay got its assessment reduced for its nearby department store. In a March 12 preliminary decision on the board's website, the Vancouver Sea-to-Sky region area assessor was ordered to provide Sears with a detailed property valuation summary or equivalent. In 2008, the assessor valued The Bay's land at \$90 per square foot buildable with \$55 per square foot buildable assessed for the value of transferring density rights because the store was considered a redevelopment site, a judgment that The Bay contested. The decision noted that the assessor and The Bay subsequently agreed to amend assessments for 2008, 2009 and 2010, reducing assessed value by approximately 18%. The change also adjusted the percentage connected to improvements, increasing it from 1.2% to 69%, "the result of a change in the valuation methodology from the cost approach to the income approach," the decision stated. However, the new approach differed from that used in evaluating the Sears store in "highest and best use." According to the decision, the assessor initially refused the Sears request for the calculation of value for The Bay store, saying it was confidential. When Sears filed its application to appeal, it sought an order to release the information because without it, the company was "not in a position to determine how to proceed." The panel wrote, "We find that Sears was caught by surprise by the resolution of The Bay If they had been aware of the potential resolution, they may have crafted their evidence and argument differently. We also note that the resolution occurred after the end of the Sears hearing, so there is also a likelihood that the assessor's staff assigned to the Sears hearing may not have been aware of the process in the Bay appeals." See www.assessmentappeal.bc.ca/Search/Decisions.aspx and type "Sears" in the Appellant Name box.

Alberta

Calgary-area municipalities will share resources on property tax assessment appeals, a decision that will help save money and allow communities to share resources. "It's a pool of folks you can call upon," said Rick Quail, **Okotoks** municipal

manager. “Some municipalities will have more assessment appeals than others and some will have less.” Okotoks will have four members for its assessment board, but if not enough for a scheduled review meeting, the new system allows the town to call on other communities by contacting a regional coordinator who will select someone from the pool. Quail said the municipalities got together after the new provincial law Bill-23 came into effect on January 1, changing how appeals of assessments are handled along with the structure for assessment appeal boards and instituting new rules for training and selection of board members. Bill-23 replaces existing appeal review boards with two new bodies, one each for residential properties, and for commercial and industrial sites. The new law also removes the Municipal Government Board (MGB) from the process, so the appeal board has final say. Previously, those who disagreed with assessments would meet with the local municipal assessor and if resolution was not reached the case would then go before the appeal board, with the decision appealed to the MGB.

Manitoba

A \$20-million package of tax incentives over the next three years was announced by **Winnipeg** Mayor Sam Katz and Premier Greg Selinger for new and existing apartment buildings, condos or mixed-use buildings in downtown Winnipeg. Under tax increment financing, grants will be equal to new tax revenue from increases in assessed value of the properties, with grants at a ceiling of \$40,000 per unit. The new grant program will replace the city’s existing multi-family and mixed-use program that gave property tax credits and offered credits on both municipal property taxes and provincial education taxes.

Ontario

(Note: Acronym MPAC is Municipal Property Assessment Corporation)

Ottawa will have the power to add unpaid municipal and provincial fines onto property tax bills, aiming to collect more than \$23 million alone in unpaid parking tickets. “These fines aren’t going to go away,” said Ken Hughes, the city’s deputy treasurer of revenue. “The only thing that extinguishes these fines is death.” In the past, city officials seeking payment for outstanding fines issued letters and made phone calls, adding that in instances involving significant fines, the city could go through the courts. “Municipalities have been asking for additional enforcement options for some time,” he said. The city will also be able to collect approximately \$40 million in outstanding provincial offences fines, such as for highway speeding, dating back to 1970. In Ontario, municipalities are responsible for collecting fines from violations of the *Provincial Offences Act* and get 75% of the revenue. The other 25% goes into the province’s Victims’ Justice Fund. Those with unpaid fines will see charges added to property tax bills later this year or early 2011.

Espanola residents will see a 7% hike in their property taxes. Town CAO Joel Mackenzie said Domtar has and probably will continue to appeal its property assessment, winning reductions in three out of the five years it was contesting lowering town revenue by \$1.7 million. Mackenzie said the town applied for a special assistance grant to mitigate the impact on finances and the amount of taxes it collects from residents and other business owners. In 1998, changes to Ontario’s tax structure started a shift in the municipal tax burden away from industry and towards residents. This year, residential classes bore approximately 53% of the tax burden, up from 50% in each of the last two years, climbing from 43% in 2001. That year, industrial bore 38% of the load, with commercial at 20%; this year, industrial is 24% and commercial is 23%. In 1998, the town collected approximately \$9.4 million from all tax classes. “That figure is just over \$10 million now,” said Mackenzie. “The town hasn’t gouged anybody, in my opinion.”

Pickering residents thanked council for raising property tax 1% to cover legal costs over York Region’s raw sewage disposal in their community. The tax hike, which will average \$10 per household, is in addition to a 2.9% increase to cover the city’s operating costs. The city is taking legal action, alleging that York failed to treat Pickering residents fairly or consult them on all aspects of the planned expansion of the York–Durham sewage system. York says the final bill will reach \$1 million for each side.

Nova Scotia

Lunenburg town council voted to appeal the \$4.135-million assessment on its new provincial building, hoping to increase its 2009 assessed value. The 16,000 square-foot building was estimated to cost \$2 million but reached \$6.6 million – not including the donated land – by the time it opened in July 2008. Mayor Laurence Mawhinney said that because the province pays the commercial tax rate on the property, the difference between the taxes on assessed value compared to what would be paid based on construction cost is significant. The town would collect \$81,345 more in taxes from the Province of Nova Scotia.

Prince Edward Island

A collaborative process is underway to review how provincial and municipal tax revenues are distributed, in response to the Report of Commission on Land and Local Governance. Finance and Municipal Affairs Minister Wes Sheridan met with the president of the Federation of PEI Municipalities and four mayors to discuss new tax-sharing options. A sub-committee of senior staff from the province and municipalities was established to carry out the review, and to report every three months. To download the 163-page report, see www.gov.pe.ca/photos/original/ReportEng.pdf.

Calendar

Association of Municipal Managers, Clerks and Treasurers of Ontario – Annual Meeting

June 6 to 9, 2010

Huntsville, ON

www.amcto.com/home.asp

Preparation and Trial of the Property Tax Appeal International Association of Assessing Officers

June 7 & 8, 2010

Kansas City, MO

www.iaao.org/sitePages.cfm?Page=400

Elevating the Appraisal Profession through Understanding, Awareness and Involvement Washington Appraisal Summit

July 19 to 20, 2010

Washington, DC

Recently enacted appraisal policy changes, business opportunities from changing dynamics in Washington and in state capitals in the USA. Geared towards government officials, appraisers, users of appraisal services and real estate industry practitioners, with more than 50 panel session topics.

www.appraisalinstitute.org/Summit2010

Valuation of Green Residential Properties Appraisal Institute: Online Programs

Principles of green building in residential construction and market acceptance of the latest program initiatives. Students will become familiar with Energy Star, National Association of Home Builders' National Green Building Standard, LEED for Homes Rating System and REGREEN Residential Remodeling Guidelines.

GIS: The Novice Case Study (2nd class)

For the beginner, this program provides hands-on experience in using a full-featured GIS to make basic maps. Case studies expose students to 75% of the functionality that any appraisal practice would expect of a full-featured GIS.

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Hands-on experience in using a full-featured GIS, demonstrating how technology works with a database of building sales with assigned geographic identifiers and those not geocoded. Students will learn how a GIS can be used to select comparable sales by attributes and location.

Each course: \$114 members, \$137 non-members
www.appraisalinstitute.org/education/online-education-view_programs.aspx

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