

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • JUNE 2010, VOLUME 15 • NUMBER 6

FEATURE

Supreme Court of Canada rules for City of Montreal

The Supreme Court of Canada ruled for the City of Montreal in the city's six-year fight to get the Canadian Broadcasting Corporation (CBC) and Port of Montreal to pay the services that municipalities provide in the same way as privately run corporations. The issue stemmed from whether such Crown corporations should pay the same tax rate or payments in lieu of taxes (PILT) as comparable, private property owners.

"Municipalities had a lot at stake in this case, and this ruling is a victory," said Federation of Canadian Municipalities (FCM) CEO Brock Carlton. "Fair and predictable PILT revenues are crucial for municipalities struggling to deliver a growing range of services with just eight cents of every tax dollar collected."

FCM's legal policy expert, Ottawa University law professor Stéphane Emard-Chabot, said, "The decision provides clear judicial interpretation of the PILT Act. Now the federal government must ensure that all of its property managers, from St. John's to Victoria to Yellowknife, apply the court's guidelines and pay their PILTs so that municipalities aren't forced to resort to expensive legal actions to be paid what is owed."

The issue arose in 2003 after Montreal changed its tax system following the 2000 municipal amalgamations. Montreal abolished its occupancy tax system and established a variable rate property tax that would allow the city to recover the income it would lose. The CBC and the port challenged the city, refusing to pay the amounts claimed. Local media reported that Montreal will receive \$20 million from the ruling; PILT payments that federal departments and Crown corporations make are worth \$700 million a year to municipal governments. See the judgment in text and a 36-page PDF at <http://scc.lexum.umontreal.ca/en/2010/2010scc14/2010scc14.html>.

WORK WORD

profundicator, *n.* Windy colleague who must turn the simplest concepts into numbing gibberish.

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

In this Issue

- | | |
|----|--|
| 41 | Feature Supreme Court of Canada rules for City of Montreal |
| 42 | Feature FCM launches municipal campaign for bargaining with telecoms |
| 42 | Feature Ontario allows outstanding speeding ticket fines to be added to tax bills |
| 42 | Call for a Book Reviewer |
| 43 | Publications: New & Noted |
| 43 | Legal Briefs |
| 44 | Foreign Affairs |
| 45 | Coast to Coast to Coast |
| 47 | Quirky but true... |
| 48 | Transitions |

FEATURE

FCM launches municipal campaign for bargaining with telecoms

The Federation of Canadian Municipalities (FCM) says that new fibre technologies, proposed changes to telecom foreign ownership rules and accommodating companies that lay cable and install equipment on public property could create a “perfect storm” that could cost municipalities and taxpayers millions of dollars.

A 2008 study by FCM found that municipalities subsidize telecommunications companies with more than \$107 million per year and that a core issue is a 2009 CRTC ruling on a dispute between the City of Vancouver and MTS Allstream. Vancouver plans to introduce a bylaw incorporating elements of the decision, which with the ruling is expected to save approximately \$1 million per year.

FCM vice president, Edmonton councillor Karen Leibovici, said, “With the federal government now set to change foreign ownership rules and invite even more competition, we want to rally municipal governments to present a common front to telecommunications companies and make it clear to the federal government that the *Telecommunications Act* must be changed to reflect the Vancouver decision and protect property taxpayers.” That landmark decision “helped correct a power imbalance between municipalities and telecoms,” which FCM thinks can serve as the basis of a stronger municipal bargaining position. See www.knowyourrights.fcm.ca/public/resources/resource.

FEATURE

Ontario allows outstanding speeding ticket fines to be added to tax bill

Ontario drivers who refuse to pay speeding tickets might now see their fines tacked onto property tax bills. The Ontario Association of Police Services Boards called on the province to give municipalities more power to collect unpaid fines, and the province gave municipalities the power to add unpaid traffic fines – which total more than \$1 billion – onto property tax bills.

Attorney General Chris Bentley said that municipalities

“now have the ability to put fines on property tax roles” but suspects that many municipalities gave up long ago on retrieving the funds. If one is a renter or lives out of the province, then the initiative can’t be enforced.

Welland MPP Peter Kormos said the government should enter into talks with US border states and other provinces to work together. “If we have this problem, others do too,” he said. “It is in everyone’s interests to develop reciprocal agreements.”

Focus needs a book reviewer!

Want to save some cash, add it to the résumé and take a hard copy to your next family reunion? *Focus* needs a reviewer for the new release *State and Local Fiscal Policy: Thinking Outside the Box?*, edited by Sally Wallace and Andrew Young. If you’re interested, please email Cynthia at cmartin@longwoods.com.

Capsule summary: The last few decades have presented a new set of challenges and opportunities for public finances with direct and indirect pressures. The economic downturn further constrains state and local governments’ options for dealing with national trends. Constituents’ sentiment towards the size of government further exacerbates fiscal choices for state and local governments. Experts on public finance discuss

innovations in state and local tax policy implemented or considered over the last three decades. The authors provide original work that analyzes whether state and local governments have “gone outside the box” to deal with the strains of public finances or have gotten along by adhering to the status quo, offering potential policy changes for the future.

Edward Elgar Publishing
\$130; 288 pp., hardcover
ISBN: 978184844 424 9

Publications: New & Noted

The Technical Standards Committee of the International Association of Assessing Officers develops and maintains technical standards of professional practice in assessment administration, tax policy and mass appraisal. New standards are available:

Standard on Property Tax Policy

Standard on Public Relations

Standard on Ratio Studies

www.iaao.org/sitePages.cfm?Page=219

Property Tax Relief: The Case for Circuit Breakers

Land Lines, April 2010

By Daphne Kenyon, Adam H. Langley & Bethany P. Paquin

This article argues that most efforts to provide property tax relief, such as assessment limits and homestead exemptions,

are inefficient and create substantial unintended consequences. Circuit breaker programs—a property tax relief mechanism first developed in the 1960s—deserve renewed attention in an era of streamlined state government because they target aid to those who need it most. Free download (with registration); 6 pages.

www.lincolninst.edu/pubs

QUOTABLE QUOTE

“Bureaucracy defends the status quo long past the time when the quo has lost its status.”

— Laurence J. Peter

Legal Briefs

P*alizzi v. City of Brighton*, Supreme Court of Colorado: In this eminent domain action for road improvements, the City of Brighton condemned approximately 0.8 acres [0.32 ha] of agricultural land. A jury awarded \$204,387 as just compensation for the property based on its highest and best use for commercial and residential development. Brighton valued the property at \$35,250 and contended the same strip of property would have to be dedicated to it should the entire Palizzi property be annexed and the use changed for commercial and residential development. However, the Palizzis were not seeking to develop any of the property when Brighton initiated its condemnation action. We granted certiorari to determine whether valuation evidence in the condemnation proceeding should be limited, as Brighton argues, to the property's existing use when dedication of the road improvement strip would be required as a condition for future development of the entire property. The court of appeals held that where condemned undeveloped land would have to be dedicated as a condition of development, land must be valued based only on uses to which the property could be put in the absence of rezoning or development approval. The court further ruled that the trial court abused its discretion in admitting evidence that relied on the entire property's potential for development; it determined that trial court should have granted Brighton's motion *in limine* to exclude such evidence. We disagree and reverse the court of appeals' judgment. We agree with the trial court. In accordance with our expansive evidentiary rules for property valuation in condemnation cases, we hold that all evidence relevant to the determination of the present

market value of condemned property is admissible, including evidence of the most advantageous potential future use of the entire property, even if the condemned property would need to be dedicated as part of annexation and rezoning of the entire property in the future. Accordingly, the trial court did not err in denying Brighton's motion *in limine*.

[www.leagle.com/unsecure/page.](http://www.leagle.com/unsecure/page.htm?shortname=incoco20100322025)

[htm?shortname=incoco20100322025](http://www.leagle.com/unsecure/page.htm?shortname=incoco20100322025)

Meijer Stores Limited Partnership v. Smith Wayne Township Assessor et al., Tax Court of Indiana: During 2000, Meijer opened a 158,114-square-foot [14,230 m²] discount retail store/supermarket and adjacent parking lot in Richmond, Indiana on approximately 26 acres [10.4 ha] of land. On August 16, 2006, the Indiana Board of Tax Review (Indiana Board) issued a final determination valuing the real property of Meijer Stores Limited Partnership (Meijer) for the 2002, 2003 and 2005 tax years and Meijer challenged that determination. After receiving assessments for the years at issue, Meijer filed Petitions for Review with the Wayne County Property Tax Assessment Board of Appeals because it believed its assessments were too high. The board subsequently valued Meijer's property: for 2002 at \$10,954,800; for 2003 at \$12,420,400; and for 2005 at \$12,132,000. Thereafter, Meijer filed Petitions for Review with the Indiana Board during which the company presented an appraisal to show the market value-in-use of its property was \$6,300,000 during the years at issue using the cost, income and sales comparison approaches to estimate the value, of which the sales comparison approach was deemed

the most reliable. The appraiser said he placed less emphasis on the income approach because it was most suitable for build-to-suit or rental properties and this was neither. In its determination, the Indiana Board rejected the sales comparison and income approaches because they utilized properties not comparable to the subject property, and discounted a portion of the cost approach in obsolescence analysis because it found Meijer did not establish its property to the market forces that caused certain properties to lose value. Consequently, it held that Meijer's cost approach analysis only prima facie established that the market value-in-use was no more than \$10,323,600. In appeal, Meijer asserted the board erred in

rejecting its analyses. In contrast, Wayne County asserted the Indiana Board's final determination is proper, as the board simply fulfilled statutory duties: it evaluated evidence and properly determined that several parts of the appraisal were entitled to no weight. The final determination of the Indiana Board was reversed and remanded so it may instruct the appropriate assessing officials to assess the subject property consistent with this opinion.

[www.leagle.com/unsecure/page.](http://www.leagle.com/unsecure/page.htm?shortname=ininco20100326205)

[htm?shortname=ininco20100326205](http://www.leagle.com/unsecure/page.htm?shortname=ininco20100326205)

Foreign Affairs

Azerbaijan

Azerbaijan has no specialists able to assess real property, said Azerbaijan Society of Appraisers chair Ibrahim Guliyev, adding that appraisers are engaged only in the assessment of collateral property. The society has received requests from appraisers about training available by international experts and has begun negotiations with international organizations to introduce additional types of property valuation, he said.

Dubai

The Land Department of Dubai has completed work on approximately 80% of real estate valuations law, said Mohamad Al Dah, Head of Taqyeem in the department. Al Dah said regulations for valuation professionals would be adopted in two stages, the first being that valuation companies should apply for trade licence approval from the Department of Economic Development (DED). The next step is for companies to register their valuers with Taqyeem to ensure that each has the correct professional valuation experience and education. "We will also check for any conflict of interest, since an individual cannot work as a valuer and a broker at the same time," he said. Additionally, the department said that every valuer would need to attend relevant courses and pass a proficiency exam. The valuation committee within the Land Department completed 691 property valuations worth AED77 billion at the end of the first quarter of 2010, based on current information in the department's records and criteria adopted by international systems using the three main tools of income, comparisons and costs. The committee updates its processes every year and will issue the Emirates real estate valuation book in which developed methods of real estate valuation will be included. Al Dah said the department joined international organizations such as the International Valuation

Standards Committee, the European group of Valuers' Association and the Royal Institute of Chartered Surveyors.

Ghana

The Ho Municipal Assembly said property rates are to be increased and the range will be between GHC50 to 600 per annum. Property owners have not been paying property rates for a long time, and the Assembly said it was time to change the situation to conform with the town's municipal status. Ephraim Akoni, of the assembly's Finance and Administration subcommittee, said that the last valuation of properties in Ho was in 1997. He said the Land Valuation Board was undertaking another valuation exercise that is expected to prescribe realistic property rates and be able to finance education-related activities and projects. Municipal Chief Executive Isaac Kodobisah said public education was necessary to prepare property owners for the new reality. See <http://ho.ghanadistricts.gov.gh>.

India

The Municipal Corporation of Delhi (MCD) collected INR690 crore in property tax this year in preliminary estimates, compared with INR606 crore last year, although it did not meet its target of INR725 crore. According to the MCD, online property tax collection was reduced this year as last year's server crash made taxpayers "fearful" of submitting taxes that way. An MCD official said they also suffered "a manpower shortage of about 60%" while bringing in new areas and new assessments. Surveyors visit house to house and do a tax assessment; if they find a person has not paid, then the surveyor calculates the amount due and asks the property owner to pay.

Coast to Coast to Coast to Coast

USA (NB: All figures in US\$)

California

The California Tax Reform Association (CTRA) released a report concluding that California's current commercial property tax assessment policy is the **reason for the state's inability to balance its books**. Following passage of Proposition 13, CTRA realized that the absence of a clear definition of the types of transactions that constitute a commercial property sale created tax breaks for commercial property owners of \$7.5 billion annually. In revising the state's property tax code – a move that would require voter approval – one proposal is AB 2492, a homeowner-exempt split roll revision intended to “close the loophole” created for commercial property owners in the passage of Prop 13. CTRA claims its report offers compelling data showing the impact of the loophole on the state budget, suggesting that those who remain focused on spending cuts can never resolve the crisis. CTRA Executive Director Lenny Goldberg told *California Progress Report* that while the sale of a residential property is fairly straightforward, the complexity of what constitutes a commercial property sale, not clearly defined within the language of Prop 13, created a legal loophole to shift the state's property tax burden increasingly away from commercial property owners (www.closethehole.com). In an earlier report, an assessor cited a 2008 JP Morgan [Chase] acquisition of Washington Mutual and its 100-plus commercial properties as an example of the state's tax collection system failure, which did not define the JP Morgan acquisition as a sale for valuation, despite opinion that it should have been. Goldberg noted that the commercial sale loophole led to residential properties being reclassified as commercial to avoid reassessment: “We're seeing condominiums and apartment complexes now being listed as commercial property.” See www.californiaprogressreport.com/site/?q=node/7733.

New Jersey

With at least \$445 million cut in state funding, towns and cities are fighting another measure in Gov. Chris Christie's proposed budget that would **punish them for raising property taxes more than 4%**. Christie's proposal would eliminate part of the state's property tax cap law that gives local governments a break if they lose state funding. If municipalities raise taxes over the cap limit because of the loss of state aid payments, the state would dock them additional funding in an equal amount. Christie proposed a constitutional amendment that would place a hard cap of 2.5% on town budgets.

Massachusetts

The Massachusetts House voted to **scrap a proposal that critics said could have raised property taxes** by as much as \$500 million by letting cities and towns raise taxes above the limit set by Proposition 2 1/2 to pay property tax abatements. Prop 2 1/2 was approved by voters in 1980 and radically changed the way cities and towns raise taxes to pay for municipal services. It limits communities from raising property taxes by more than 2.5% a year without approval from voters.

New York

The Town of **Catskill** agreed to reduce Walmart's assessment by \$1.67 million to \$13.5 million to avoid pending tax certiorari litigation. The reduction will remain in effect for 2010, 2011 and 2012. In 2009, Walmart was exempted \$5.2 million from the \$15.2-million assessment on its 19-acre (7.6-ha) store property. Walmart, whose net profits totalled \$14.3 billion last year, also received an assessment exemption of \$5.8 million in 2008. The exemptions are part of real property tax statute 485-b, which allows businesses partial exemption over a 10-year period after construction is complete and which ends in 2017. According to Supervisor Peter Markou, the town could not afford to fight another tax certiorari case. “We've already spent \$75,000 in assessment cases,” Markou said. In 2008, the Walmart property was levied \$58,019 in town and county taxes, and \$70,146 in 2009. According to county tax records, the property was to be levied \$75,514 in taxes this year.

Georgia

The Senate gave final approval to **overhaul Georgia's property assessment system** in a bill requiring tax assessors to take into account the effects of nearby foreclosures when establishing value. The measure also would give property owners more time to appeal assessments.

Texas

A *Houston Chronicle* editorial cited politics, the need for transparency and “back-door routes” to give tax exemptions to friends, in the three-year effort of energy giant Valero to secure tax exemptions at its refineries to save millions in tax payments. A tax exemption was first denied, taken back to the legislature in 2009, then sent back to a commission where – with the votes of new members – the decision was overturned, with the commission asking staff to re-examine rules for granting tax exemptions. See www.chron.com/dispatch/story.mpl/editorial/6967744.html.

Pennsylvania

Philadelphians voted to abolish the 156-year-old Board of Revision of Taxes (BRT) with approximately 70% of voters approving a charter change replacing the property-assessment and appeals agency with two new city offices. "I think it really sends a strong message that the old way of doing business is not acceptable to Philadelphians," said Committee of Seventy president and chief executive Zack Stalberg, referring to BRT's history of patronage employees and board appointments, with a property tax system that the board acknowledged was in disarray. If no legal challenge is filed or a lawsuit fails, the BRT will cease to exist on October 1, 2010. In the meantime, the mayor can hire a chief assessment officer as of July 1 to oversee a new Office of Property Assessment, with most of the 160 employees transferred to the new office. The change also creates a seven-member Board of Property Assessment to operate independently of the office. Since 2003, the BRT had been working on implementing the Actual Value Initiative for a computerized mass-appraisal system that, critics say, still holds far too many data inaccuracies and could take another two years to correct. Council approved a 9.9% property tax increase for next year's budget, the first real estate tax increase since 1989; it would raise \$86 million in 2011, increasing the average bill for property owners by \$113 a year. The increase is scheduled to end in 2013, when rates theoretically would return to current levels.

In this third year of gambling-financed tax, the state's casinos are expected to **generate \$773 million towards equivalent property tax cuts**, with an average reduction of some \$200 per household. Last year, nearly 2.7 million households in 66 counties paid slightly lower property taxes. In Philadelphia, instead of lowering taxes, gambling revenue is used to reduce local wage taxes of approximately \$595 million, with \$178 million going towards the Property Tax/Rent Rebate Program. So far, the nine casinos have not met their initial predictions of \$1 billion a year for property tax relief.

Canada

British Columbia

Catalyst Paper Corporation abandoned its appeal of the BC Supreme Court's decision upholding the legal validity of **Port Alberni's** 2009 Tax Rates Bylaw. The city received payment of the full amount of Catalyst's 2009 taxes, including penalties and interest. Payment of the outstanding 2009 taxes will be used to pay back reserves and monies borrowed to cover the city's operating costs in 2009. Council for Port Alberni implemented significant service reductions and residential tax increases for 2010 to mitigate potential revenue shortfalls. Meanwhile, the city is in discussions with Catalyst regarding industrial tax rates and access to key infrastructure for a longer-term solution.

BC is amending the **Vancouver Charter** to allow Vancouver to provide tax exemptions to non-profit organizations. Community and Rural Development Minister Bill Bennett said, "Civic officials will now have the capacity to determine when and where to grant tax exemptions, and council's ability to make these kinds of decisions is a vital aspect of community leadership." Under the Vancouver Charter, the City of Vancouver was unable to authorize permissive property tax exemptions. With the changes, the city will have the ability to evaluate circumstances of organizations case by case to determine eligibility for a permissive exemption. These amendments will bring Vancouver in line with other municipalities with powers under the charter.

Vancouver city council agreed to continue shifting a portion of the tax levy to residential taxpayers with 1% moved. Business leaders said the amount, part of a five-year program to shift nearly \$24 million in taxes to the residential base, is a sign that the city and council understand the need to correct inequitable tax policies. "It's not sustainable for 8% of the property owners in this city to be paying 50% of the taxes," said Paul Sullivan, member of the Vancouver Fair Tax Coalition. Sullivan and others in the 45,000-member coalition said the city needs to continue aggressively readjusting rates so that residences eventually pay for all the services they use. City staff said the commercial business class now pays 47% of the city's property taxes while residences pay 50%. The tiny light and heavy industries and utility sectors each pay 1%. Many other municipalities have industrial sectors that make up 10% to 20% of their taxes, but Vancouver shed commercial and industrial properties to high-density residential development.

Businesses will pay 0.75% less property tax than residential ratepayers in 2010 as part of the city of **Coquitlam's** tax shifting, according to a city staff report. This year, homeowners will see an increase of 5.28%, while commercial property owners will see their taxes rise 4.53%. "For the past 15 years, the city has been shifting the tax burden," said a city staff report. The shift is necessary, according to the report, because the city's commercial tax rates were high when compared to those in neighbouring municipalities, while residential rates are roughly average. Councillors approved the first three readings of the 2010 tax rates bylaw, first announced last December when the city outlined its financial plan. The average property tax increase for both residential and commercial owners will be approximately 4.96%. For the average residential home valued at \$490,000, "the combined municipal property taxes and utility levies were estimated at approximately \$2,562," the report stated.

Alberta

City councillors approved a final mill rate that will see property taxes for the average **Edmonton** homeowner rise by 6.5%. The increase will add \$149 to the tax bill for the typical

\$330,000 house, with \$108 for the city and \$41 for the province to cover education spending. Under the budget, the city's total tax revenue is going up 5% to \$853 million. Apartments will see property taxes rise by 3.7%. For the first time since 2002, Edmonton sold a private building to cover unpaid property taxes. A recent auction in council chambers drew \$301,000 for a vacant 61-year-old building in Chinatown.

The City of **Red Deer** is posting the mayor's and councilors' expenses on its website. "All government must be open and accountable to citizens, and the City of Red Deer is no exception," said Elaine Vincent, Legislative Services Manager. "Posting council's expenditures on the website is just one step in transparency; it shows residents how their tax dollars are being spent by their elected officials." The annual budget will be provided with detailed quarterly expenditures (see www.reddeer.ca/citycouncil). Meanwhile, council set the new tax rates for 2010: residential property owners will see an increase of approximately 2.6%, the multi-family increase is 6.9% and non-residential property owners' tax will rise by 2.6%. Also, under the *Alberta Housing Act* and bylaw, Red Deer is required to collect funds on behalf of the Piper Creek Foundation's affordable housing options for seniors. Council approved an operating budget of \$89.7 million (see www.reddeer.ca/tax).

An Alberta Municipal Affairs assessment audit deemed property assessment in **Grande Prairie** to be fair and balanced. City assessment and tax manager Don Swant said Grande Prairie improved from the last audit in 2001, in which a dozen recommendations arose that the city subsequently resolved.

Saskatchewan

City councillors in Regina approved a tax hike of 4% for 2010. Saskatoon city council approved its budget, resulting in a 3.86% increase in property taxes.

Ontario

(Note: Acronym MPAC is *Municipal Property Assessment Corporation*)

With five interactive "zoomable" maps, a *Toronto Star* feature shows property assessments from less than \$100,000 to more than \$15 million:

- Assessments total \$254 billion for **Toronto's** 573,948 single-family homes, the biggest at more than 31,000 square feet (2,790 m²) to the smallest at 294 square feet (26.5 m²). Assessments for newly built condos skyrocketed to more than \$400 per square foot (0.09 m²).
- The assessment rate for new detached houses is 10% above the overall average at \$300 per square foot. New, semi-detached assessments are less than \$200 per square foot.
- In 39 of Toronto's 532 census tract neighbourhoods, the average assessment of a detached house is more than \$1 million; 24,000 detached houses are assessed at more than \$1 million, with 33 at more than \$10 million.

- In 20 neighbourhoods, the average assessment is less than \$300,000, and in one area, less than \$200,000. The average assessment of single-family homes is \$442,935 (as at January 2008).

The feature shows the average assessed value with separate maps for detached houses, semi-detached houses, townhouses and condos. The MPAC assessments represent the estimated sale value at January 2008. See *Average assessments by census tract, 2008: All types* at www.thestar.com/staticcontent/806249.

Burlington city council approved a 2010 tax increase of 2.12%, or \$21.56 for each \$100,000 of residential assessment, including a levy of \$1.2 million for a municipal contribution towards the Joseph Brant Memorial Hospital redevelopment. The hospital tax levy is \$4.28 for each \$100,000 of residential assessment. Burlington has an annual operating budget of \$185.1 million (including a \$1.2-million contribution to the Joseph Brant Memorial Hospital) and a capital budget of \$55.7 million. See <http://cms.burlington.ca/Page5613.aspx>.

Quirky but true...

A 1,200-square-foot (108 m²) house with seven rooms, one full bathroom and a basement also has 90 extra plumbing fixtures all labelled as lavatories, according to New York's Nassau County. A 1,300-square-foot (117 m²) house has 55 stall shower bathrooms and 21 extra lavatories as well as two full bathrooms. One house has 70 toilets, while in Merrick, a split-level has 20 stall showers. "That's ridiculous," said the owner of the latter home, which has three bathrooms, two with stall showers. Her original 1960 property record listed one full bath and "2" stall showers, but it appears when information was transcribed or converted from software systems, it became "20." A *Newsday* analysis of property records found thousands of errors after executive Edward Mangano's statement that the county's assessment system could not be trusted. In the one category – full bathrooms and half-baths – some 10,000 question marks were found. Mangano said the department's software systems "should be exhibited in the Smithsonian and not running assessment data in the year 2010." County officials said mistakes don't produce incorrect assessments and plumbing fixtures aren't included in valuations, but some Department of Assessment employees said they believed fixtures count. Former county assessor Harvey Levinson said additional fixtures were important in calculating value before the 2001–2003 reassessment because value was based on 1938 construction costs.

Index Volume 15

January 2010 (No. 1) to June 2010 (No. 6)

3rd Annual Local Government Performance Index released, no. 2, p. 10
BC government announces joint review of major industrial property assessment and taxation, no. 4, p. 25
Book Value Calculator Q&As and reminder: Online until March 2010, no. 2, p. 11
California golf clubs base membership on equity to avoid tax? no. 3, p. 19
Catalyst Paper and the taxation of industrial property in BC, no. 1, p. 1
David C. Lincoln Fellowships in land value taxation, no. 5, p. 35
Drama continues with Philadelphia's Board of Revision of Taxes, no. 5, p. 37
Egypt struggles to implement property tax system, no. 4, p. 31
FCM launches municipal campaign for bargaining with telecoms, no. 6, p. 42
Have a brownfield tax revenue example, no. 4, p. 37
Neighbouring wind turbines lower assessments, no. 5, p. 34
Ontario allows outstanding speeding ticket fines to be added to tax bills, no. 6, p. 42
Ottawa and the Senators (the hockey kind) agree on temporary assessment during MPAC challenge, no. 3, p. 18
Powell River and Catalyst Paper forge an agreement, no. 5, p. 34
Prince Edward Island's new commercial development Tax Incentive Strategy Policy, no. 3, p. 17
Property Assessed Clean Energy bonds, no. 5, p. 36
Sarah Palin neglects to pay property taxes, no. 4, p. 26
Supreme Court of Canada rules for City of Montreal, no. 6, p. 41
Thanks to higher surplus, Toronto announces two-year budget plan and lowers expected property taxes, no. 4, p. 31
Toronto's sign tax in effect, no. 5, p. 33
US Dissertation Fellowships also for Canadian doctoral students, no. 2, p. 10
"Walkability" raises home values in US cities, no. 3, p. 18
Winnipeg's new form of community engagement: Sponsor a memory stick? no. 2, p. 9

Transitions

In Ontario, new Chief Administrative Officers include **Karen Brown** in Kenora; **Tim Anderson** in Waterloo; **Frank Fabiano** in Thorold; and **Malcolm Morris** in the Township of Leeds and Thousand Islands. Innisfil hired **Lockie Davis** as the town's Director of Finance and Chief Financial Officer. The City of Burlington announced that **Angela Morgan** was appointed City Clerk.

In British Columbia, the Municipality of North Cowichan hired **David Devana** as its new Chief Administrative Officer.

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