

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • AUGUST 2010, VOLUME 15 • NUMBER 8

FEATURE

You say PILOT/PILT, I say PLT: Payment in Lieu of Taxes

As of this issue, *Focus* is starting a new occasional feature on payment in lieu of taxes, usually referred to as “PILOT” or “PILT.” Calling it “PLT” could be confusing, because the acronym is used for “provincial land tax.” Focus has adopted the Public Works and Government Services Canada use of “PILT” as its standard. The government website explains the five kinds of charges against real property for which payments in lieu are made and how each is calculated:

1. PILT is the product of the federal property value multiplied by the effective tax rate plus any mitigation measures, paid on an annual basis.
2. Payments in lieu of frontage or area charges are similar to improvements and betterment charges – for example, the installation or repair of sanitary and storm sewers or street lighting. PILTs are calculated by multiplying an applicable rate by a dimension of the property, such as the frontage or area. The total eligible cost for the improvement is calculated and billed either as a one-time payment, or debentured and billed in annual instalments.
3. Payments in lieu of service charges apply to municipal services not included in the tax rate, such as unmetered water or garbage collection. To be eligible, these must be set as annual flat-rate charges for a service provided to all property in a particular class, billed to the property owner and not dependent on consumption.
4. Late payment supplements are made to compensate taxing authorities when payments in lieu of real property taxes, frontage or area charges and service charges are unreasonably delayed. They are calculated by applying the lesser of either the taxing authority’s late payment rate or the rate set by the *Financial Administration Act* to the amount of the late payment, over the period for which it is late, plus 15 days for processing and mailing after the cheque requisition date.
5. Payments in lieu of business occupancy tax (where applicable) paid by Crown corporations listed in Schedule IV of the Act against their property held as an agent of the

Crown. Business occupancy taxes are usually calculated as a percentage of the real property tax, depending on the type of business.

See www.pwgsc.gc.ca; enter “PILT” in the search field.

Toronto

The Toronto Port Authority (TPA) received a decision by the Federal Court of Canada reversing the January 2009 recommendation by the federal Dispute Advisory Panel (DAP) on a dispute over the amount of PILTs owed by the TPA to the City of Toronto. The court decision sets aside the DAP recommendation that determined the TPA owed Toronto \$5,562,607 in PILTs, the amount federal bodies pay municipalities for use of city services. Court further determined that either party could request a new DAP hearing to review the dispute, and that Toronto’s position on using the tax assessment model of the Municipal Property Assessment Corporation (MPAC) in determining the PILT was not legally applicable. Court ruled that PILTs must be applied by taking into account federal land use restrictions, a measure that

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Toronto has historically refused to take. The TPA believes it has provided a fair and consistent valuation of properties, including the Billy Bishop Toronto City Airport, consistent with the *Provincial Assessment Act*. The TPA has made important progress with Toronto on settling a range of disputes, including the Macro Settlement Agreement unanimously approved by Toronto City Council in December 2009. In this, the TPA agreed to transfer an 18-acre [7.2-ha] parcel of land to Toronto for \$1 for its Transit City initiative to expand rapid transit services, and voluntarily made a \$6.4-million PILT payment covering 1999 to 2009. The TPA had 30 days to respond to the decision, either by appealing the case to the Federal Court of Appeal or by agreeing to a new DAP hearing before a different panel. As of press time, the TPA noted on its website, "Due to the possibility of further litigation in this matter, the TPA will have no further comment." See www.torontoport.com, "Latest News."

Ontario

Up to 700 Ontario golf courses could be eligible for millions in property tax reductions pending the outcome of a tax appeal test case between the MPAC and the Glen Abbey Club in Oakville. The issue dates back 10 years, when the province switched current value assessment. Jeff Calderwood, executive director of the National Golf Course Owners Association Canada (NGCOA), notes there are roughly 3,000 outstanding appeals, as courses typically challenge MPAC's valuation each time it makes a determination. Many appeals are before the Assessment Review Board (ARB). MPAC and ClubLink Corp., owner of Glen Abbey and other golf clubs in the province, reached an agreement with ARB, with hearings suspended pending a negotiated agreement as to assessment value of Glen Abbey and other Ontario properties.

According to the NGCOA's website, "Should there be a fair and equitable final agreement between MPAC and ClubLink, upon analysis the NGCOA Canada will advise its recommendations for outstanding disputes of MPAC's assessment values."

The matter centres on MPAC's methodology for valuing golf courses for property tax purposes, the historical approach being to assess land value plus improvements such as a clubhouse. However, years ago, authorities noticed that based on sales activity, many properties were undervalued, prompting a switch to an income approach, first through a green-fees multiplier and then through a pro forma valuation based on net operating income. The change in methodology resulted in tax increases for golf clubs, a central issue being how to remove the business enterprise value from assessment. Current value assessment aims to determine the amount a property would sell for in an open market through an arm's-length transaction. In the ClubLink case, the ARB has adjourned the matter to allow the parties to continue working on the agreement.

New York

The private developer chosen to run the new \$340-million Yankee Stadium parking concession is two years behind on rent. As of late June, Bronx Parking Development LLC owed the city \$8.7 million, or \$10 million because city officials allowed the firm to defer the rest of this year's rent. When the city and state originally unveiled plans in 2005 for a new **Yankee Stadium**, they agreed to increase the number of stadium parking spaces to 9,000 – a key condition of Yankees executives for staying in the Bronx. The state contributed \$70 million for new garages, while the city donated parkland and provided tax-exempt financing, because everyone anticipated that the garages would produce annual rent revenues for the city at least equal to the \$3 million the old garages generated. However, the city inserted a provision allowing the developer to defer any city payments in years where cash flow was insufficient. David Lombino, a spokesperson for the city's Economic Development Administration, said, "If occupancy returns to typical historical levels ... the lots will generate enough revenue to cover bond expenses, and to begin paying rent and PILOT."

Bronx Parking's audited financial reports show the garages produced \$12 million in revenue during the last year's championship season, more than the company projected, but operating costs surpassed \$5 million at more than twice original projections. The firm also had to pay \$13 million in interest on bonds for the year. The city also had agreed to give the Yankees 600 free year-round spaces in the VIP garage. The parking company's chief executive, William Loewenstein, runs the firm out of his home, and also runs the Community Initiatives Development Corporation, which defaulted on two previous tax-exempt bonds, for \$5.6 million and \$7.7 million, respectively.

Officials warned taxpayers they will have limited recourse if a **wind farm leasing land for turbines** does not make its tax or PILT payments. "If we needed to sell the project, we could sell it with the rights of way and wires, which have value," said Paul Warneck, Jefferson County's director of real property services. Such protection will not be part of a uniform tax-exempt policy (UTEP), but would be considered part of individual project development agreements (PDAs) with taxing jurisdictions and developers. Under PILOT agreements, the Industrial Development Agency takes title to the property. If the wind farm operator ceases operation and doesn't pay, the agency returns title to the developer and puts taxes back to full taxation. Two resolutions give the county some protection if an owner abandons a project. The first is an agreement that the agency will not vacate the PILT to the property for a year, keeping the county from paying full property taxes on the wind farm if the developer pulls out. The second resolution makes the county a party to a decommissioning agreement with the developer and the town of Hounsfield in a bond that would increase as required by the county to match current costs.

Ohio

Ohio approved Senate Bill 232 to attract **alternative energy projects** by allowing companies to make an annual PILT, based on the amount of energy a facility is capable of producing, up to \$9,000 per megawatt. To be eligible, a company must submit a request with the Ohio Department of Development and get approval from local county commissioners. Payments will be based on several issues such as the number of Ohioans hired to work on a project and the amount of energy to be generated. One project is the Buckeye Wind Project, which will see 53 turbines built in Champaign County.

Maryland

Baltimore City Council committee approved more than \$15 million in new taxes, also announcing hospital and university payments that will bring the city another \$20 million over six years by reaching an agreement on PILTs to replace a proposed \$350 annual fee for beds. The Maryland Hospital Association and Maryland Independent College and University Association will pay \$5.4 million for the first two years with smaller payments in the next four, protecting the entities from telecommunications and energy tax rate increases. Also approved were increases in hotel room taxes, parking rates, a billboard excise tax and an energy tax, with a 5%-6% levy that would be lifted after three years.

New Jersey

Princeton University should pay more than the \$10 million paid last year to its community, said municipal officials and residents. Princeton Borough councilman Kevin Wilkes said the university would pay approximately \$28 million in additional property taxes if all its land were taxed. The college owns 43% of the borough's assessed land value and 13% of adjoining Princeton Township's land. Resident Peter Kann, former chair and chief executive officer of Dow Jones and co-chair of Princeton Future, said, "Then there is this enormously rich university. They give the appearance of being wonderful donors to the town, but compared with what they would be giving if they were paying property taxes, it's really trifling."

With program and job cuts after record endowment declines, Princeton University's investments fell from \$16.3 billion to \$12.6 billion. In Boston, a task force is completing a plan to be phased in over the next five years that calls on colleges and other non-profit organizations to make annual payments equivalent to 25% of what they would owe if they paid property taxes. Last November, Pittsburgh's mayor threatened to tax tuition, forcing Carnegie Mellon University, the University of Pittsburgh and the healthcare insurer Highmark to contribute an amount negotiated with the city.

Some one-third of 30 top research universities made regular voluntary PILTs to their jurisdictions, according to

a Chronicle of Higher Education survey. Robert Durkee, a Princeton University vice president, said it is already the largest taxpayer in the borough and township, paying \$8.2 million last year in property taxes on housing for staff, faculty and some graduate students as well as for parking lots and other commercial facilities, and it contributed an additional \$1.6 million in sewer fees.

As it doesn't pay property taxes on academic, administrative and athletic facilities, Princeton University made a \$1.2-million 2009 PILT as part of a six-year agreement that expires at the end of 2011. The agreement pays \$35,000 a year to support first aid and rescue, \$100,000 a year for a staff position at the fire department and \$60,000 to the borough in 2008 for a free shuttle service to the train station for residents. It also grants a \$500,000 gift for a new high school library. The university employs some 5,300 people and each year helps generate more than \$1 billion in economic activity, according to a 2008 college-issued report. Last year, residents paid an average of \$15,670 in taxes in the township and \$15,092 in the borough.

Harvard University, which has the largest university endowment in the United States, made \$4.14 million in voluntary PILTs in 2009 to Cambridge and Boston (MA), while Yale University, which has the second-largest endowment, increased its annual voluntary PILTs to New Haven (CT) to more than \$7.5 million in 2009 from \$5 million.

WORK WORD

pulsing the customer, *n.* Tactics for gauging customer opinion. Focus groups are one method. Noticing that your product has been marked down at Walmart is another.

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

QUOTABLE QUOTE

“Bureaucrats write memoranda both because they appear to be busy when they are writing and because the memos, once written, immediately become proof that they were busy.”

— Charles Peters

Publications: New & Noted

Website: Local Government Performance Index The Frontier Centre for Public Policy

An interactive Local Government Performance Index website was launched for journalists, municipal staff and the public. The site contains comparative statistics from the annual reports of Canadian municipalities with judgments on the quality of reporting. Senior policy analyst David Seymour said the site allows users to compare cities and choose from tables, bar graphs and pie charts to present data. The database is also open for contributions. Seymour said the declining traditional encyclopedia industry meant that producing data in-house and sending it out is a dying practice. "The rise of Wikipedia and the recent decline of traditional encyclopedias have shown that a large community of volunteers from all walks of life can easily produce a better resource than a small group of experts," he said. Because the site calculates averages and makes comparisons to other cities immediately, those inputting raw data from financial statements see an immediate return. "We plan to produce analysis and commentary on the data collected later in the year," he added. See www.lgpi.ca. Contact David Seymour at seymourd@fcpp.org or 306-581-1007.

Selected presentations of the 9th Annual Predictive Methods Conference, held May 17–19 in Laguna Niguel, CA

- *Implementing Interactive Analytics in Appraisal*: Appraisers need to use interactive valuation products to provide transformative quality. Several keynote speakers and other presenters examined the role of analytics in providing critical information to clients in the financial services sector at the conference. Mark Linné, Executive Vice President of Education and Analytics for Appraisal World, said the new class of alternative valuation products could provide new opportunities for appraisers.
- *Re-Engineering the Valuation Process for New-Era Interactivity and Analytics*: Sue Potteiger, National Appraisal Manager for MetLife, spoke on the importance of data and standards. Noting that the appraisal and financial services industries were facing a "systemic process change," she said that government-sponsored enterprises will be requiring electronic data delivery by 2011: "[They] have become very interested in what data means and how they can ensure that it is usable in their analytics."
- *E-Renaissance of Appraisal Delivery*: Liz Green, Chair of the MISMO Property & Valuation Services Workgroups, spoke on data standards, noting that these transcend keying data into forms. Data standards are now being used to communicate data-centric, professional appraisal analysis and

opinion. One key point focused on the difference between "format" and "reference model" – that is, format describes "what it is" while a reference model explains "what it means." The difference is the spark that will create innovation and the opportunity to create efficiencies. Green also explained the benefit of better decisions made on the basis of more robust, accurate data, emphasizing future economic cost savings and productivity.

See www.pmc2010.com/about.

An Introduction to Green Homes By Alan Simmons

An overview of the many programs, organizations and products fuelling environmentally responsible building and remodelling, detailed descriptions of LEED and Energy Star home and product certification, toxin-free flooring and insulation, and vegetated roofs. Detailed case studies focus on attributes of green homes, insights on how features affect value and methodologies to measure this value.

145 pp.; softcover

ISBN: 9781935328094

\$35 for members, \$45 non-members

www.appraisalinstitute.org/store

Call for Presentations

Conference organizers for the International Association of Assessing Officers (IAAO) and the Urban and Regional Information Systems Association (URISA) are seeking presentations for the 15th Annual Conference for Professionals in Property Assessment, Tax Administration, Mapping and Information Technology in Geographic Information Systems/Computer-Assisted Mass Appraisal technologies. To be held February 28 to March 3, 2011 at the Memphis Peabody in Tennessee. Submissions are due October 4, 2010.

Presentations are sought in the areas of Economics & Assessment; Professional Development & Management Strategies; Property Valuation & Modeling Techniques; and Interesting Technologies & Future Directions. For full guidelines, see www.urisa.org/conferences/2011gis_cama.

Legal Briefs

Crystal Lake Private Park Association, Appellant, v. Susquehanna County Board of Assessment Appeals, No. 1630 CD 2009, Commonwealth Court of Pennsylvania

Crystal Lake Private Park Association appealed the July 29, 2009 order of trial court finding that the Park Way parcel of land had a fair market value of \$62,400 and an assessed value of \$31,200 for 2006. “For the reasons that follow, we reverse.”

This matter was the subject of a prior appeal to court. The association consists of 36 individuals who own properties in Crystal Lake Private Park: an elongated, unsubdivided parcel, encumbered by numerous appurtenant easements held by each of the 36 individuals owning properties giving them “the right in common with other purchasers from the grantor” to cross the park or reach the lake. The Park Way is accessible only by a private road with several boathouses owned by some association members; individual boathouse owners are required to pay taxes on the boathouses. Prior to 2006, the Park Way had not been established as a tax parcel, and the association had not been required to pay taxes.

In April 2006, the assessment office established the Park Way as a new parcel, assigning a fair market value of \$62,400 and an assessed value of \$31,200 based on a predetermined ratio of 50%. The association appealed to the Susquehanna County Board of Assessment Appeals, which conducted hearings and upheld the assessment. The association appealed to trial court: a certified property appraiser appeared as its expert witness, stating that the Park Way has a fair market value of zero, being burdened by numerous easements, and further is of a peculiar shape and is accessible only by private road. Trial court issued an opinion and order upholding the assessment, denying the association’s appeal.

The association again appealed, arguing that the trial court erred and that although the park is not a planned community, it is similar to a common or controlled facility, exempt from separate assessment and taxation under the Act and should be given similar treatment to avoid double taxation. Further, the association claimed that the Park Way has no fair market value. The first argument was rejected because trial court applied an appellate standard of review to the board’s assessment and had not made any findings required. The association’s second argument was not resolved. The trial court’s order was vacated, and the matter was remanded back to trial court to make the necessary findings.

On remand, the trial court held an additional hearing, issuing an order that found the Park Way had the fair market value noted, saying it was “categorically unwilling to accept that fair market value of the subject premises is zero and that the premises are unmarketable,” although its value is less than if the property were not encumbered by deeded rights of way

and use “for usual and ordinary park purposes.” The association appealed, also arguing that trial court erred in its determination of fair market value.

Trial court concluded that the initial valuation at \$62,400 was “a more than reasonable valuation”; however, adoption of the initial valuation was problematic, given that the board chose to submit, on remand, expert testimony to support a new fair market value of \$301,000, determined by multiplying the length of the frontage by the width, with some of the six acres [2.4 ha] attributed by the appraiser extending into the waters of the lake. Given the circumstances, it was concluded that trial court erred by rejecting the opinion that the Park Way has a fair market value of zero. Court adopted the initial valuation of \$62,400 set forth in the assessment records.

On April 27, 2010, the order of the Court of Common Pleas of Susquehanna County was reversed. The correct fair market value of the Park Way for the 2006 tax year is zero, and thus, the correct assessed value of the Park Way for the 2006 tax year is also zero.

See www.leagle.com/unsecure/page.htm?shortname=inpaco20100427513.

Go west, young people...

The thriving rural municipality of more than 13,000 residents in Mountain View County, Alberta is looking for a **Manager of Assessment Services**. You will oversee a team of assessors and administrative professionals; coordinate and assist with the delivery, administration and annual valuation of properties within the county; manage and assist in the valuation of all industrial, commercial and residential properties in the county, including all mobile homes; and maintaining and updating related records and notices. Duties involve re-inspections, investigation and resolution of complaints regarding assessment, as well as representing the county at Assessment Review Board and Municipal Government Board hearings. Salary from \$81,447 to \$89,632 per annum, depending upon qualifications and experience. For a detailed job description, contact Human Resources. Deadline is noon, September 10, 2010 by email to hr@mountainviewcounty.com, by fax to 403-335-9207 or by mail to Mountain View County, PO Bag 100, Didsbury, AB T0M 0W0.

Coast to Coast to Coast to Coast

USA (NB: All figures in US\$)

Massachusetts

Nine cities and towns forced **Boston's** Roman Catholic Archdiocese to pay property taxes on closed churches, schools, convents and parish halls, contending the buildings no longer qualify as tax-exempt. Two churches were occupied for years by former parishioners protesting their closures, while local assessors said the law specifies that property owned by religious organizations is tax exempt only if a property is being actively used by its owner for a religious purpose. Many properties have high values, but in struggling with financial implications of sexual abuse scandals, the archdiocese said that paying property taxes diverts money from its charitable and spiritual work. F.B. Lovely, the archdiocese's general counsel, said the church settled with municipalities in cases where fighting tax bills in court would cost more than paying.

Pennsylvania

Richie McKeithen is **Philadelphia's** new chief assessor. The city also created a new assessment office to replace the Board of Revision of Taxes (BRT) and manage the switch from the BRT's "antiquated" assessment model to a new system. When he was a deputy assessor in Richmond, Virginia, McKeithen testified in a 2003 trial against chief assessor James Vinson, telling court that Vinson told him to change his house's assessment, giving McKeithen a slip of paper noting \$320,520, for a reduction of some \$44,000. When asked if they should also adjust assessments on houses close to Vinson's, Vinson responded, "Only if they complain about it." Vinson was acquitted of misdemeanor charges but resigned from the job. In 2008, McKeithen became director of the Tax and Revenue's Real Property Tax Administration in Washington when his predecessor – although not involved – was forced to resign for failing to detect the fraud of mid-level workers who had embezzled almost \$50 million, by issuing property tax refunds to friends and family members.

New Jersey

Senate voted to approve a compromise with Republican Gov. Chris Christie that would **cut the current 4% property tax cap to 2% and eliminate many loopholes** that allow municipalities to exceed it. The vote was 36 to 3. "New Jersey residents will finally have predictability and control when it comes to their property tax bill," said Senate Minority Leader Tom Kean, Jr. (R-Union). Democrats who voted against the cap said the Senate should first tackle controlling expenses that make it hard for towns to stay within it. Gov. Christie proposed a 33-bill "toolkit" that, among other initiatives,

allows towns to opt out of the civil service system and caps sick leave payouts. Voters can allow their town to exceed the cap by a majority in a referendum. With the plan to cap increases and provide exceptions, the changes from the governor's initial plan received the state's support. New Jersey voters consistently cite property taxes as their number one issue in polls; in 1999, the statewide average was \$4,239. Under the new plan, towns can exceed the cap for pension and health-care costs, debt service payments and states of emergency. The property tax cap is the first of 33 bills in the "toolkit" Christie sent to the legislature for consideration in a special session this summer, arguing that the package will provide budgeting tools to municipal, county and school officials for negotiating public employee contracts and other issues affecting budgets. See www.state.nj.us/governor/cap/index.shtml for more information, including the following statistics:

1. Property taxes in New Jersey have increased by over 70% in the last 10 years.
2. State spending jumped nearly 50% from 2002 to 2008.
3. Local government spending rose 69% from 2001 to 2010.
4. New Jerseyans pay the highest property taxes in the nation.
5. The average annual property tax bill for a family in New Jersey is \$7,281.

Florida

A judge has **removed a proposed constitutional amendment** that would have given an extra property tax break to some homeowners from November's ballot, saying the title and summary are misleading. The judge said Amendment 3's ballot language did not tell voters that exemptions were available only on property bought on or after last January 1, concluding that the summary could lead some voters to think that only new homeowners were eligible, when the measure would have applied to people who have not owned a home for at least eight years. Legislature passed the measure last year; it was challenged by government union members paid from property taxes that would be cut by the amendment, also meaning some union members would not have qualified for the tax break. The amendment would have given those homeowners an additional exemption of at least 25% in the first year. It would continue for four more years and be reduced incrementally each of those years. The original purpose was to reduce some disparity in taxes paid by recent purchasers and longtime homeowners who get more benefit from the Save Our Homes Amendment. That 1992 constitutional provision caps annual assessment increases at 3% for owners of primary homes (known as homesteads). The disparity increased after voters approved another tax relief amendment in 2008 that lets homeowners take at least part of their Save

Our Homes benefits with them when they move. Another provision in Amendment 3 would have lowered a cap on annual assessment increases for businesses and other non-homestead properties from 10% to 5%.

Canada

Yukon

The City of **Whitehorse's** efforts to collect unpaid municipal taxes reduced debt to approximately \$2,400 this year compared to an average of \$10,000 in previous years. Administrative services director Rob Fendrick said the city's accounts receivable clerk put much effort into recovering unpaid debts and that some people tried to avoid paying back taxes by leaving the city. "If for some reason they would appear again back in Whitehorse – and this has happened in the past – we'd reactivate the file and then simply show the payment at that time as incoming revenue."

Alberta

Lloydminster city council passed a bylaw to establish local review boards and composite review assessment boards. The local three-member board is for residential properties and farmland, while the two-member composite review board hears commercial complaints. The boards were formed because the *Municipal Government Act* amended the process for filing and hearing complaints. With the training and the municipal government board member on the composite review board, there is no appeal to the Municipal Government Board; appeals would go directly to the Court of Queen's Bench. Council also established the position of Clerk of the assessment review boards.

Manitoba

Winnipeg's Assessment and Taxation Department's Quality Management Systems passed its second third-party surveillance audit since receiving International Organization for Standardization (ISO) certification in June 2008. Nelson Karpa, Director, Assessment and Taxation Department, said, "This success demonstrates our ongoing commitment to continually improve the systems and processes which enable us to produce and deliver a better product and a quality service to our customers." See www.winnipegassessment.com.

Ontario

Replacing programs previously offered by the city and the Region of Peel, the City of Mississauga introduced a new property tax rebate program to assist low-income seniors and persons with disabilities. Eligible residents will receive a \$400 tax rebate applied to their tax account. Application forms must be submitted by December 31 in the year in which the rebate is claimed. See www.mississauga.ca/tax.

Nova Scotia

Last year, **Casino Nova Scotia** appealed to the province's Property Valuation Services Corporation (PVSC) for a lower assessment than its \$51.9-million value for its prime downtown waterfront site. The casino had wanted the value reduced by \$17 million. After negotiations, the PVSC agreed to a \$13.1-million reduction, settling on a \$38.8-million valuation. Previous to last year, PVSC used the cost method, while the casino argued for the income method. The lower value results in some \$431,000 less revenue to the Halifax Regional Municipality.

Calendar

**Guardians of Our Communities, from Local to Global
62nd IPAC National Annual Conference
Institute of Public Administration of Canada
August 22 to 25, 2010
Ottawa, ON
www.ipac.ca/2010/home_en.html**

**Building Strong Communities through Assessment
Innovation
76th Annual Conference
International Association of Assessing Officers
August 29 to September 1, 2010
Lake Buena Vista, FL
www.iaao.org**

**2010 Conference
Alberta Rural Municipal Administrators' Association
September 9 & 10, 2010
Leduc, AB
www.armaa.ca**

**2010 MFOA Annual Conference
Municipal Finance Officers' Association
September 22 to 24, 2010
Toronto, ON
www.mfoa.on.ca**

**CPTA 44th Annual National Workshop
Canadian Property Tax Association
September 26 to 29, 2010
Quebec City, QC
www.cpta.org**

Transitions

In British Columbia, the **Hon. Ben Stewart** was appointed Minister of Community and Rural Development.

In Yellowknife, Northwest Territories, **Robert A. Long** was appointed the new City Administrator.

In Saskatchewan, the **Hon. Darryl Hickie** was appointed Minister of Municipal Affairs.

At their 56th Annual International Education Conference held in Alberta, **Randy A. Williams** was appointed President-Elect of the International Right of Way Association.

Nova Scotia's Property Valuation Services Corporation has launched a Property Services Business Strategy and Innovation Council, a collaborative initiative of the Union of Nova Scotia Municipalities, and Service Nova Scotia and Municipal Relations. The council will serve as the central authority for addressing cross-organizational challenges and opportunities in the delivery of property-related services.

Connie Fair, President & CEO, BC Assessment, was presented with a honorary designation at the Appraisal Institute of Canada's 2010 national conference in Victoria: "The objective of the Institute's honorary designation program is to identify individuals who are ethically above reproach; publicly recognized as leaders in business, law, academia, and other professions; and who contribute to the AIC's advancement of the profile, respect, body of knowledge, and advocacy of the valuation profession."

Quirky but true...

Fancy a BMW for your company car? Like the idea of driving around the Scottish Highlands? A recruiting company posted an ad for a Valuation Surveyor for Morayshire, Scotland to work for an established property services company operating throughout the Scottish Highlands and Islands and Mora, establishing a new branch "in an attractive, lively and growing area." The firm's work includes commercial and residential property valuation, of which the latter was this position's prime responsibility. At £25,000 to £35,000 per year for associate entry level and the opportunity to progress to partner after two to three years, the job (ID: 47747568) included a BMW 3 series company car. For further dreamy prospects, contact Andrew O'Connor, www.CareerStructure/cpr.vs.elg.

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