

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • SEPTEMBER 2010, VOLUME 15 • NUMBER 9

FEATURE

Gulf Coast oil spill affects property assessments

To determine lost value on properties affected by the oil spill, Governor Charlie Crist signed an executive order to give (but not require) property appraisers in 26 counties in which he declared a state of emergency the ability to give homeowners and businesses interim property assessments. Senate Finance and Tax Committee staff director Bob McKee said the state has provided property tax relief six times, following disasters such as wildfires and hurricanes in the form of refunds, deferrals and extended discount periods.

This order does not affect the value of property on the 2010 tax roll and “will have no direct effect on the 2010 tax roll or local budgets. The order allows local governments to request interim assessments of publicly owned property from property appraisers to document damage for claims against BP or other responsible parties. Local governments can use other methods for documenting claims.” The provisions do not have a direct impact on value adjustment boards and interim assessments by property appraisers, and may not be appealed to the value adjustment board, nor considered as relevant evidence in board petitions or hearings.

The order took most appraisers by surprise: Executive Order 10-169 and Executive Order 10-132 authorizes (but does not require) appraisers in the 26 affected counties to provide interim assessments of any properties that may have suffered a loss in value due to the spill. Interim assessments will not affect the property owners’ tax bills; the interim assessments would be to assist property owners with documenting the loss in value to their property to help substantiate their claims submitted to BP, which set up a \$20-billion compensation fund to settle legitimate claims. BP spokesperson Paula Barnett said the company was unaware of the governor’s executive order and, as of the time of the signing of the order in mid-July, BP had paid \$201 million in claims to Gulf Coast residents and businesses.

In a letter to Crist in June urging consideration, Chris Jones, Escambia County’s property appraiser, wrote, “The potential impact of this could be staggering” (www.escpa.org/DeepwaterHorizon.aspx).

“I am sure that the property appraisers are going to be a bit surprised by this order, as it is generally not their constitutional duty to serve as expert witnesses in their constituents’ private lawsuits,” said attorney Sherri Johnson. “As the order is not mandatory, many property appraisers may choose not to provide this extra valuation service. Thus, rather than relying on the county property appraisers to assist them with their claims, property owners would be wise to compile their own evidence of any diminution of value, especially if it can be attributed specifically to the oil spill.” Johnson noted that the primary case on contaminated property in Florida is *Gulf Coast Recycling Inc. v. Turner*, “in which the court affirmed the value adjustment board’s reduction of the value of an apartment

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complex to \$100 where the evidence showed that the costs associated with the clean-up of the contaminated property exceeded the price that would be paid for the property.”

The Florida Department of Revenue issued its *Deepwater Horizon Oil Spill Guidance for Property Appraisers*, noting, “generally speaking, appraisals conducted later in the year will be more credible, since additional information may be available.” Its website includes:

- External Links to Deepwater Horizon Information
- Guidance for Taxpayers
- Guidance for Property Appraisers
- Guidance for Local Governments and Taxing Authorities
- Guidance for Value Adjustment Boards.

The department encourages property appraisers to track costs in producing interim values so as to file separate claims. Associated costs may include hiring temporary staff, additional mailings and communication costs. See <http://dor.myflorida.com/dor/property/taxpayers/oil>.

See Florida’s 4-page government order at www.flgov.com/pdfs/orders/10-169-property.pdf and the Florida Chapter of the International Association of Assessing Officers at www.fciaao.org/index.htm.

In Alabama, the Department of Revenue noted: “Any impact that the BP oil spill may have on property values will not be reflected until valuation notices are mailed out in the summer of 2011. These will state values as of the October 1, 2010, tax valuation date, and will reflect any impact on values if measurable at that time.” (For example, Baldwin County: www.co.baldwin.al.us/uploads/Ltr Prop Val BP.pdf.)

FEATURE

Sign shop successful: *MPAC v. 1695408 Ontario Ltd. and Orangeville*

The Municipal Property Assessment Corporation (MPAC) sought to appeal a December decision by the Assessment Review Board (ARB) that Ken Filsinger, owner of Sign Needs in Orangeville, should pay a commercial tax rate rather than a higher industrial classification by MPAC. Superior Court Justice Emile Kruzick denied MPAC’s application for leave to appeal the ARB decision, agreeing with counsel for Orangeville and Sign Needs that the ARB ruling was correct and fact-driven.

Filsinger appeared before Orangeville Council in February 2009 to express concerns about MPAC’s decision to classify his property as industrial rather than commercial, raising his

QUOTABLE QUOTE

“ If you could look backward at your years thus far, you’d see that your life – what you’ve confidently called ‘reality’ – has been fashioned from what you’ve paid attention to. You’d also be struck by the fact that if you had paid attention to other things, your reality and your life would be very different. ”

– Winifred Gallagher, from *Rapt*

Facing a decline in ad valorem revenue due to falling values and a drop in tourism, Orange Beach officials plan to ask voters to levy two mills of property tax on September 14. A citizen advisory committee recommended a property tax increase from a Baldwin County low of four mills to five: after voting down the proposal, city council, prompted by the gushing oil well, reconsidered it and enacted a one-year one-mill levy. The increase will be reflected on this winter’s tax bills and is expected to generate about \$750,000 for the city in 2011.

Also see “The BP Oil Spill: State and Federal Revenue Impacts” at www.taxfoundation.org/blog/show/26406.html.

tax rate from 2.86% to 4.93%. Much of MPAC’s argument was based on Regulation 282/98, Part 2, Section 6 under Ontario’s *Assessment Act* as “land used for, or in connection with, manufacturing, producing or processing anything.” Filsinger noted that a deli that makes a sandwich would be as much a manufacturing concern as his company, and that his company was the only sign-making business in Dufferin to have an industrial classification rather than commercial one.

In *MPAC v. 1695408 Ontario Ltd. and Orangeville (Town)*, 2010 ONSC 4025 (CanLII), in a motion by MPAC for leave to appeal to the Divisional Court a decision of the ARB, the issue before the Board was to determine whether the premises

were properly classified under the provisions of O. Reg. 282/98 for designation as industrial or commercial. MPAC submitted that the ARB erred in classifying this property as commercial. Sign Needs operated out of a condominium unit, being the subject property. The ARB found on this motion that the activity did not fall under the industrial property class. It was agreed that if the property were not found to be in that class, by default, it would then fall into the commercial class.

The ARB member found that the activities did not constitute manufacturing, producing or processing, and the subject property did not qualify for inclusion in the industrial property class; therefore, by default, it fell under the commercial property class. The parties agreed that the test for leave on this motion is twofold: there must be a question of law of sufficient importance to merit the attention of the Divisional Court, and reason to doubt the correctness of the ARB's decision. [2010 ONSC 4025 (CanLII) 1098748 *Ontario Ltd. v. Ontario Property Assessment Corp. Region No. 11*, [2000] OJ No. 2050 (Div. Ct.)]

A valuation review specialist with MPAC testified that the property was industrial, presenting MPAC's report; he based his conclusions on two visits to the property and on his discussions with Filsinger. The activities of the company were summarized in the reasons of the ARB and are not in dispute. MPAC's position was that the ARB interpretation of the law rendered different decisions on similar facts, leaving uncertainty for participants involved in the assessment process. MPAC took the position that the appeal may settle the uncertainty. In his review of the evidence, the ARB member did not accept MPAC's opinion and position. Counsel for the respondent took the position that the decision was fact-driven and that the

case was decided on the finding of fact of this particular property. Both counsels agreed that the function of the ARB was one of mixed fact and law, making findings of fact and applying them to the statutory provisions. The judge agreed with Peter Milligan of Toronto's Miller Thomson LLP, counsel for the town and Sign Needs, that the decision was fact-driven.

The judge agreed with the respondent that this was a matter requiring a case-by-case approach. The result would have an impact on this particular property and operation, and the judge found this was not a question of sufficient importance that required the attention of Divisional Court. Here the moving party argued that the correctness of the ARB decision creates uncertainty for other participants in the assessment process; MPAC also submitted that there is reason in law to doubt the correctness of the decision. The judge determined there was no reason to doubt the decision's correctness. The case before the ARB turned largely on the finding of fact, and the ARB member did not accept the evidence of the MPAC specialist nor the position that this property be classed as industrial.

The reasons of the ARB were deemed fully developed and well argued. They addressed all issues raised and were based on findings of fact, to which the law was properly applied: "The reasons set out how the ARB member came to his conclusions and what evidence he relied on. While a different member may have come to a different conclusion, that is not enough to give reason to doubt the correctness of the decision. Therefore, the motion for leave to appeal is dismissed."

For the 8-page July 16, 2010 decision see DC-10-09ML at www.canlii.org/en/on/onsc/doc/2010/2010onsc4025/2010onsc4025.html.

Publications: New & Noted

Assessment Limits for Ontario: Could We Live with the Consequences?

Association of Municipalities of Ontario, June 2010

By Enid Slack of the Institute on Municipal Finance and Governance, Munk Centre for International Studies, University of Toronto

What if Ontario had implemented a limit on assessment increases 30 years ago along the lines of Proposition 13? Who would be the winners today? Who would be the losers? This report evaluates the impact of assessment limits on property taxpayers and identifies some of the potential unintended consequences of imposing these limits (even for properties that are supposed to be protected by the limits). The evaluation is based, to some extent, on the experience and analysis of assessment limits in the United States but, more significantly, on the results of a simulation of the impact on Ontario prop-

erty taxpayers if assessment capping had been introduced in 1980. To download the 50-page report, see [www.utoronto.ca/mcis/imfg/Presentations/assessment limits report - June 2010 - final.pdf](http://www.utoronto.ca/mcis/imfg/Presentations/assessment%20limits%20report%20-%20June%202010%20-%20final.pdf).

Residential Update from Appraiser News Online

A monthly e-letter is available for residential appraisers. Appraisal Institute members with the SRA designation and associate members on the SRA path will automatically receive *Residential Update*. See www.appraisalinstitute.org/ResidentialUpdate/contact.aspx.

Appraising the Appraisal: The Art of Appraisal Review, 2nd ed.

By Richard C. Sorenson

Common deficiencies in appraisal reports and tips for preparing constructive reviews; includes updated information on scope of work and data verification, examples of effective and ineffective appraisal reports, a new case study, handy checklists and sample review forms.

255 pp.; illustrated softcover

ISBN: 9781935328087

\$40 for members, \$50 non-members

Not Out of the Woods: The Recession's Continuing Impact on Big City Taxes, Services and Pensions

Pew Charitable Trusts' Philadelphia Research Initiative

The fact that major cities such as Los Angeles and Detroit have talked about the potential for bankruptcy indicates it's an issue too big to ignore, said Thomas Ginsburg, of the Pew Charitable Trusts. "It's a reflection of what's going on in the economy." Because cities and counties will have to keep cutting, with very few jurisdictions talking about broad-based tax increases, they are increasingly grappling with establishing priorities. The Pew Charitable Trusts' Philadelphia Research Initiative follows 13 major city governments:

Most of the cities have been dealing with another year of significant budget gaps, although their shortfalls, for the most part, were slightly smaller than a year ago. To offset drops in existing revenues, four of the cities are weighing or have approved higher local taxes or fees for fiscal 2011 that would impact a broad swath of residents or businesses. Six of them already had imposed increases for fiscal 2010. Among the 13 cities, as of late May, Philadelphia was the only one enacting a broad tax hike a second year in a row – a property-tax increase for fiscal 2011 after a sales-tax increase for fiscal 2010. But one way or another, all of the cities are looking for additional revenue streams from residents or businesses. Most cities are planning increases in smaller, targeted fees, fines or taxes – such as telecommunications fees, parking fines and an aviation fuel sales tax. Casino gambling that boosts local tax revenue has been proposed or recently approved for four of the cities.

To download the 10-page report, see www.pewtrusts.org/our_work_report_detail.aspx?id=59146.

City Budget Shortfalls and Responses: Projections for 2010–2012

National League of Cities

US housing assessments dropped 30% on average since the market's peak in 2006. Given the billion-dollar deficits plaguing many cities, aid to local government lessened: states sent \$78 billion to cities in 2009 but may cut that by as much as \$30 billion by 2012, according to the National League of

Cities. Because jurisdictions have "idiosyncratic" problems, they should not necessarily be taken as warning signs that other cities could slip under, said Christopher Hoene, its director of research. "What's made them the most extreme cases of the fiscal distress is some other set of decisions that probably aren't typical," he said. "The more typical story for cities is that their budgets are down from previous years and they're cutting services and staff and looking for alternative ways to provide services."

To download the 4-page research brief, see www.nlc.org. Because of numerous research reports and resources, the URL for this report is very long. Enter the research brief's title in the website's search field.

Cap the Gap

Canadian Federation of Independent Business: British Columbia

This study reports that among BC's 30 largest municipalities, with 82% of the province's population, the average gap between business and residential taxes is 3.30 to 1, with Coquitlam at 4.98 to 1 and Vancouver at 4.84 to 1. According to the study, for an average property in Vancouver worth \$944,916, a resident pays \$3,950, while a business pays \$18,376 in total taxes. Since CFIB started monitoring this issue regularly in 2003, 74% of municipalities increased municipal property tax gaps, while 14% reduced them; 12% stayed the same. Toronto committed to a 2.5-to-1 ratio by 2013, and Saskatoon achieved a commitment to cut its gap to 1.75 to 1 in 2010. The study notes that municipalities can choose to control municipal operating spending at the sustainable rate of growth of population and inflation, adding that the total tax bill is composed of many other levies that place a disproportionate burden on small businesses. To download the 31-page report, see www.cfib.ca/bc.

WORK WORD

query, *n.* A question that requires a crisp, finite response. Originates with the computer age, whose repartee is conducted largely by two-finger typists and victims of repetitive strain injury, for whom baroque, open-ended correspondence is not an option. A throwback to the telegraph era. "Attn: Jim. I don't know, I can't find out and I don't care. – Mike. c.c.: Everyone else."

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

Legal Briefs

Winslow v. Warren County Board of Review and Iowa Property Assessment Appeal Board, Court of Appeals of Iowa

In 2005, the legislature created the Property Assessment Appeal Board “for the purpose of establishing a consistent, fair and equitable property assessment appeal process” (2005 *Iowa Acts* c. 150, §121). Robert and Cynthia Winslow, who received an adverse property tax decision from the Warren County Board of Review, appealed to the board. The board affirmed the decision of the Warren County Board of Review. The Winslows filed a notice of appeal in the Warren County District Court. They served the presiding officer of the Property Assessment Appeal Board, and the board responded with a motion to dismiss the petition on the ground that the Winslows named the incorrect party. The district court granted the motion and the appeal followed.

Iowa Code section 441.38B (2009) provides that anyone who is aggrieved by the decision of the board “may seek judicial review of the decision, which provides in part, ‘The petition for review shall name the agency as respondent.’” The district court found that the Winslows “did not substantially comply with Iowa Code section 17A.19(4).” Court reasoned:

The proper party defendant is the Iowa Property Assessment Appeal Board. That agency must be named as the respondent or the district court fails to acquire jurisdiction. This court lacks jurisdiction and petition is dismissed at petitioner’s cost.” On appeal, the Winslows contend the court’s ruling was erroneous. It was concluded the Winslows substantially complied with section 17A.19(4): although they named the wrong board in their notice of appeal, they served a member of the correct board. The notice made specific reference to the date of the board’s decision and included a copy of the decision as an attachment. The board did not argue – and there is no indication in the record – that the board misunderstood it was a party to this proceeding.

This brings us to a two-part ground for affirmance raised by the board on appeal. The board maintains that (1) the Winslows failed to properly serve the board because notice was sent to the presiding officer rather than the secretary of the board, as required by Iowa Code and (2) the Winslows failed to serve the Warren County Board of Review, a party to the contested case proceeding. This ground was not raised in the district court. Therefore, we will not consider it. “[W]e will not consider a substantive or procedural issue for the first time on appeal, even though such issue might be the only ground available to

uphold the district court ruling.” We reverse the decision of the district court and remand for further proceedings.

www.leagle.com/unsecure/page.htm?shortname=iniac_o20100616255

The Village at Penn State Retirement Community v. Centre County Board of Assessment Appeals, Appellant. Nos. 2190 CD 2008, 209 CD 2009, Commonwealth Court of Pennsylvania

The trial court’s previous order of October 2008 granted the village’s appeal from the board decision, determining fair market value for the village to be \$29,127,215, and directed and affirmed the village be granted full credit, with interest, for all overpayments from the tax years 2004 through 2007. The village owns five parcels of land. received a tax assessment for the 2005 tax year and appealed, appearing before the board October 2004. The board denied the appeal and the village appealed to trial court. For 2006, the board reassessed a parcel and an appeal was filed, resulting in a November 2005 decision for which the village filed a petition for review to trial court, later filing a motion for consolidation, not opposed by the board. The two actions were consolidated by court order, amended January 2006. The values for 2004 and 2005 reflected a reduction based on low occupancy at start-up. At the time of the hearing in 2007, the village had approximately 240 residents, for an occupancy rate of 91% in independent living and 95% to 100% in assisted living. Court found that the village provided probative evidence to overcome the board’s prima facie case, and determined that combining the approaches of opposing expert witnesses yielded the correct assessment value.

Court accepted that a cost value of \$41,900,000 was a maximum value, and the income approach value of \$14,200,000, modified to \$17,000,000 during the hearing, was reached by discounting total income by 65% and adding a \$1,080,000 value of undeveloped acreage. Nearly all of the village’s income is attributable to independent living facilities, with a small amount attributable to the nursing facility. Citing an inconsistency with a Willow Valley decision, trial court recalculated the income approach value by discounting net income by 25%, yielding a value of \$28,047,215. Adding \$1,080,000 for undeveloped acreage, the resulting value was \$29,127,215, also reflecting actual construction costs. In October 2008, court granted the village’s appeal and determined fair market value as such; ruled that market value for each of the parcels should be determined in accordance with the proportional share; and directed the village be granted

full credit, with interest, for overpayments incurred in the tax years 2004 through 2007. Both parties filed post-trial motions. Court denied the board's motion for post-trial relief.

Both parties appealed. In January 2009, in response to the village's post-trial motions, court issued an order clarifying its October 2008 order, following which a protective appeal was filed by the board. All appeals were consolidated by order in January 2009. Court's decision to rely on the income approach was supported by both experts, the only difference being the manner in which each applied the approach. Value-in-use evidence "is irrelevant in tax assessment cases" and court noted it was erroneously applied, impermissible because income was lumped with room rental, nursing care, medical supplies, a meal plan and so forth, prohibiting value-in-use

analysis. Court ruled that for valuation purposes, income should include only revenue attributable to the property and that business income should be excluded; it then adjusted deductions to 25%. As to values for years during appeal, the trial court may not make a finding of implied market value. The trial court's first order determined fair market value to be \$29,127,215 for 2004 through and including 2008. The village requested a reduction in its 2004 assessed value to 68% of the court's market value determination and 65% for 2005, with resulting implied market value, respectively, of \$19,889,885 and \$18,958,819. Court accepted this analysis and made the clarification to its order.

See www.leagle.com/unsecure/page.htm?shortname=inpaco20100310658.

Coast to Coast to Coast to Coast

USA (NB: All figures in US\$)

New Jersey

A bill for consideration in a state Senate committee would **give municipalities first rights on any income tax refunds** to property owners with overdue property tax payments. The state already garnishes property tax rebates of delinquent taxpayers for use by towns. The bill is one of 33 bills in the "tool kit," a series of bills to allow towns, counties and school districts to control costs. The bill allows gross income tax refunds to be credited against a taxpayer's delinquent local property taxes in the same manner allowed for homestead property tax rebates and credits. See Senate, No. 2012 State of New Jersey 214th Legislature at www.njleg.state.nj.us/2010/Bills/S2500/2012_I1.HTM.

Florida

Residential property in **Sarasota** contributed the largest share of revenue per acre [0.4 ha] with approximately \$8,200 for single homes within the city of Sarasota, while big-box retail properties such as Walmart produced approximately \$8,350 per acre. Peter Katz, Sarasota County's director of Smart Growth, presented an analysis of the county's tax revenue and noted the largest revenue, some \$22,000 per acre, came from a mall on 32 acres. Revenue from a high-rise mixed-use project on less than an acre in downtown Sarasota contributed \$800,000 per acre (with city taxes, \$1.2 million), more than the mall and 21-acre Walmart Supercenter. A mid-rise mixed-use building brought in \$560,000, with a low-rise (up to three storeys, retail under residential) structure at \$70,000 per acre. See "Smart Growth: Making the Financial Case" at www.box.net/shared/o4a47iy5th.

Tennessee

Dell Inc. will transfer ownership and operation of its **Nashville** distribution centre to CEVA Logistics, which intends to continue operating it with Dell's 480 employees. The new ownership will mean that an estimated \$1 million annually must be paid in property taxes to the city because of the loss of tax incentives provided when Dell was recruited to move operations to Nashville, said Alexia Poe, director of the Mayor's Office of Economic and Community Development. Dell was allowed a \$500 tax credit per employee and a special payment in lieu of property taxes that saved the company an additional \$750,000 a year. CEVA did not ask the city to transfer those tax breaks along with the sale of the property, but is "considering its options," said Kay Hart, a spokesperson for the company.

Canada

British Columbia

The Royal Bay site of 172 hectares [430 ac], used as a gravel pit for decades, is a new community with 2,400 homes, 800,000 square feet [72,000 km²] of commercial property and a public park on the waterfront. The assessed value of the property for the past three years is being appealed, with the local jurisdiction and BC Assessment negotiating to establish values, said David Gawley, Director of Finance for the City of **Colwood**. The current assessment is \$126.4 million (\$1.27 million in tax was paid), up from \$78 million (\$401,000 paid) the previous year, prior to which it was assessed at \$127 million (\$1.455 million paid). See www.royalbaybuilders.com.

The Islands Trust and the Islands Trust Fund have expanded the Natural Area Protection Tax Exemption Program (NAPTEP) to the Denman and Hornby Island Local

Trust Areas. With the consent of the Comox Valley Regional District Board, this property tax exemption program – previously in the southern Gulf Islands – is moving northwards. “The NAPTEP program is unique to the Islands Trust,” said Louise Bell, Denman Island local trustee and Trust Fund Board member. “Given its success on other islands, I feel sure it will prove attractive here and increase conservation efforts in the northern islands.” NAPTEP is a voluntary program that rewards conservation-minded landowners with an annual 65% property tax reduction on portions of their land protected by a conservation covenant to ensure covenanted lands will remain in its natural state regardless of future ownership. So far, NAPTEP has helped island landowners protect more than 65 hectares of sensitive ecosystems in the Islands Trust Area and participants report saving up to \$3,700 annually on their property taxes. “The 65% exemption on our property taxes was what originally enticed us to apply to the program,” said David Collins, recent donor of the Westbourne NAPTEP covenant on Galiano Island. “But the unexpected bonus was learning how we could serve as stewards of our land.” Sylvia Pincott, donor of the Woodwinds NAPTEP covenant said, “with the special encouragement of a reduction in property taxes, it is a win/win arrangement.” See islandstrustfund.bc.ca/

naptep.cfm or call 250-405-5186 (Victoria) or toll free through Enquiry BC at 1-800-663-7867 or 604-660-2421 (Vancouver).

Ontario

An report outlining residential tax rates in the Greater Toronto Area (GTA) showed Markham offers the lowest multi-residential tax rate among 26 municipalities. The report in *Novae Res Urbis* newsletter also showed Markham had the second lowest commercial tax rate and lowest industrial tax rate across the same group of municipalities including Toronto. “We’re very proud of our fiscal management in Markham,” said Mayor Frank Scarpitti. “As the only GTA municipality to freeze tax rates for two years in a row - 2009 and 2010 - we have taken action to help reduce the financial burden on our residents and businesses during challenging economic times. And, we have done so with no reduction in municipal services.” Budget chief and councillor Dan Horchik said, “Since launching aggressive efficiency and effectiveness initiatives in 2008, we have looked for savings through quality principles, innovation and more efficient approaches to operations and service delivery. These efforts have resulted in almost \$7.5M in expenditure savings and revenue enhancements over two years.” See www.markham.ca.

Foreign Affairs

India

In its latest report, the Municipal Valuation Committee (MVC) recommended that the Municipal Corporation of Delhi (MCD) increase its tax base or hike property tax rates and improve performance. The MVC also recommended a re-categorization of 200 MCD colonies to increase revenues by INR 5 billion per year. Set up by the Delhi government to review property tax rates, the MVC said real estate value across the capital went up by 40% in the past three years, while the corporation collected just 25% of its tax targets. The MVC recommended that numerous colonies be re-categorized based on road connectivity, proximity to markets and malls, road length, civic facilities and connectivity. Areas in the jurisdiction are divided into categories A to H, depending on infrastructural facilities (www.mcdpropertytax.in/ufwithtaxrates.php). The re-categorization is imperative, said MCD officials, given dismal tax collections since the unit area method of tax computation was introduced in 2004. See www.mcdpropertytax.in/detail.php?id=11.

See also the Indian Valuation Standards at www.indianvs.org and the Practising Valuers Association (India) at www.pvai.info/about.php.

Quirky but true...

Now never smelled so... savoury? After a snowstorm two winters ago and with 18,000 pounds [8,182 kg] of garlic salt expired and destined for landfill, a bright light at the Tone Brothers Spice Company north of Des Moines thought the salt just might have another use – to clear 400 miles [640 km] of local roads in Iowa. Ankeny’s Public Works Administrator, Al Olson, said the city mixed the garlic salt with regular road salt and it worked fine. The story is still one of public relations officer Deb Dyer’s favourites, generating “worldwide attention not just on Ankeny, but how small steps towards fiscal stewardship can lead to significant change.” The donation saved the city approximately \$800 plus avoided the salt being land filled at an estimated cost of \$350, in city funds that would have been spent on road salt. Tone is a subsidiary of ACH Food Companies, Inc., with the company’s Canadian business activities headquartered in Oakville, Ontario – which could make local municipalities wonder what they might do with oil, cornstarch or corn syrup donations. A company with an obvious sense of humour, a knee-slapping line is posted on its website (www.achfood.com/canada.cfm): “Summer and fall are usually marked by a friendly rivalry between US and Canadian employees when the Toronto Blue Jays blaze a trail for the World Series.”

Calendar

2010 Convention

Union of British Columbia Municipalities

September 27 to October 1, 2010

Whistler, BC

www.ubcm.ca

International City/County Management Association Conference

October 17 to 20

San Jose, CA

<http://icma.org/en/university/conference/overview>

Self-Paced Online Courses

The Lincoln Institute

www.lincolninst.edu/education/leo.asp

Valuing Our World: Challenges Facing the Global Market

25th Union of Pan-American Valuers Associations Congress

November 2 to 4, 2010

Miami Beach, FL

A meeting to broaden knowledge through an exchange of information and ideas and to foster a spirit of comradeship, sense of perspective and understanding among valuation and consulting professionals.

www.appraisalinstitute.org/upav

Planning ahead: International Conference on Assessment Administration

International Association of Assessing Officers

Phoenix, AZ: September 18 to 21, 2011

Kansas City, MI: September 9 to 12, 2012

Grand Rapids, MI: August 25 to 28, 2013

Sacramento, CA: August 24 to 27, 2014

www.iaao.org

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