

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • JANUARY 2011, VOLUME 16 • NUMBER 1

FEATURE

The Bank Towers Trilogy: Is It Finally Over?

BY ELENA BALKOS

On October 15, 2010, the Ontario Court of Appeal released the much anticipated decision in the *BCE Place Limited v. Municipal Property Assessment Corporation* (MPAC), 2010 ONCA 672 (“Bank Towers”).

It comes as no surprise that the Court of Appeal affirmed the Divisional Court’s decision. As of this date, it appears the owners of the bank towers will not seek leave to the Supreme Court of Canada.

The Assessment Review Board

The *Bank Towers* trilogy begins at the Ontario Assessment Review Board (the “Board”) where the parties, being the owners of six high-rise office buildings in downtown Toronto (i.e., the bank towers), MPAC and the City of Toronto, were arguing the current value of the bank towers. The issue of the correct meaning of “fee simple, if unencumbered” in the definition of “current value” in the *Assessment Act* (Ontario) (the “Act”) arose. This phrase was introduced in 1997 as part of many amendments to the Act. In an interim decision of the Board, it was held that “fee simple, if unencumbered” meant that only the owner’s interests of a parcel land are to be valued. As a lease was considered an encumbrance to an owner, it was against the “fee simple” and not to be valued. This interpretation meant that land was to be assessed on the valuation date as if vacant and must allow for a notional two-year lease up period.

The Divisional Court

Not surprisingly, MPAC appealed the Board’s decision to the Divisional Court of Ontario (*Municipal Property Assessment Corporation v. BCE Place Limited*, [2009] O.J. No. 3338). The Divisional Court found unequivocally and with strong words that the Board’s decision was, on a standard of correctness,

incorrect, and on the more deferential standard of reasonableness, unreasonable. It held that the purpose of the phrase “fee simple, if unencumbered” was to obtain a value on income-producing properties only with reference to leases that are at market value and was not meant to value buildings as if vacant at the time of assessment. The reasoning took into account the statutory scheme and legislative intent of the provision. Specifically, the Legislature enacted the phrase to address the “mischief” of the double standard of valuation that was recognized in the *Re Regional Assessment Commissioner, Region No. 11 v. Nesse Holdings et al.* (1986), 54 O.R. (2d) 437 (C.A.) (“*Nesse Holdings*”) dissent. In fact, the majority in that decision held that “the Legislature could remedy this anomaly

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if it so wished by amending the Act.” The Court concluded, rightly, that this was the reason behind the 1997 amendment to the Act.

The Court of Appeal

At the Court of Appeal, the owners of the bank towers appealed on two grounds, namely, the correct standard of review and the Divisional Court’s interpretation of “fee simple, if unencumbered.” First, the Court of Appeal held that the correct standard of review of the Board’s decision is correctness and not reasonableness. This is not shocking, as the Board was interpreting law. Even if the Court of Appeal agreed with the owners’ position that the correct standard of review was the more deferential standard of reasonableness, the Divisional Court already held that the Board’s decision was unreasonable.

Second, to assist in the interpretation of “fee simple, if unencumbered,” the Court of Appeal reviewed the legislative history, concluding that the amendments to the Act in 1997 did not radically alter the way commercial buildings should be assessed. Rosenberg J.A., writing for the Court, succinctly summarized it as follows:

I agree with the Divisional Court that the intent of the 1997 amendments was to clarify that the approach as taken by Robins J.A. in *Nesse Holding* and Lacourcière J.A. in *Re Cardinal Plaza Ltd. et al. and Regional Assessment Com’r, Region No. 19 et al.* was correct. The simple amendment instructs the assessor to ignore encumbrances, such as leases that are not at market rents. Where the income approach is taken, the assessor is, as held by Lacourcière J.A., to use market rents rather than actual rents. I do not agree that this minor amendment was intended to accomplish the much more radical task of instructing the assessor to assume that an income-producing property was vacant at the date of assessment.

The Court of Appeal disagreed with one aspect of the Divisional Court’s decision. While the Divisional Court held that the matter be returned to a differently constituted panel of the Board, the Court of Appeal held that the matter should return to the same panel of the Board for the sake of efficiency (they already had 60 days of hearing), and instructed it to determine the assessed values of the bank towers in accordance with the decisions of the Divisional Court and the Court of Appeal.

The difference between the owners’ method of assessing the properties and MPAC’s method resulted in a difference of approximately \$1.5 billion in assessed values. In tax dollars, this would have translated into a lot of lost revenue for the City of Toronto. While the decisions of the Courts were well reasoned, it is difficult to imagine that the large potential tax losses to the City did not play a role in the decisions.

Trilogies

Some are good, such as *The Oresteia*. Some are not so good, such as *The Mighty Ducks*. And some you know the ending to, such as *The Matrix*. *The Bank Towers* trilogy, like the latter, was predictable. Even if the owners of the bank towers had been successful, thereby fundamentally changing the way income-producing properties were assessed in Ontario, the Legislature would have likely stepped in to amend the Act and change it back, as was the much delayed response after *Nesse Holdings*, as the tax implications would have been disastrous for municipalities generally in Ontario. If nothing else, a result of the trilogy is that at least MPAC, municipalities and property owners alike now have judicial guidance on the assessment of income-producing properties and can structure their affairs accordingly.

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Call for Abstracts

Call for abstracts for *Transforming Assessment: Rising to Meet New Challenges*, IAAO’s 77th Annual International Conference on Assessment Administration, is being held September 18 to 21, 2011 in Phoenix, Arizona. Although six topic tracks were identified, other submissions are welcome. As well as Technology, Management and Personal Development, the IAAO welcomes topics in Commercial/Personal Property Appraisal Issues, Residential Appraisal Issues and Tax Policy & Appraisal Standards. Submit online by January 25, 2011 at www.iaao.org/sitePages.cfm?Page=422.

QUOTABLE QUOTE

“ I have no goals or ambition. I do, however, wish to work enough to maintain whatever celebrity status I have so that they will continue to invite me to golf tournaments. ”

— Leslie Nelson

FEATURE

2010 Annual Report: The Auditor General of Ontario

Ontario Auditor General (AG) Jim McCarter released his *2010 Annual Report*, which also examined the Municipal Property Assessment Corporation (MPAC), the province's independent agency established in 1998. MPAC came under fire from previous Ombudsman Andre Marin in a report with recommendations. As detailed in McCarter's report, the AG's office found continuing problems. The AG's report also includes responses from MPAC.

MPAC is funded by Ontario's 444 municipalities. The agency's expenditures increased from \$156.3 million in 2005 to \$185.5 million in 2009. The office focused on residential properties, "given the high degree of public interest in the taxation of residential property, and the fact that residential properties account for approximately two-thirds of property-tax revenue in Ontario" (Chapter 3, Section 3.08, p. 193). It also analyzed files, administrative procedures and conducted interviews.

The report states:

The decision to tax property based on assessed market value is government policy and thus beyond the scope of our mandate. However, it is within the scope of this audit to assess how well the Corporation does in estimating a property's fair market value and how well it spends the money with which it is entrusted. (p. 193)

Although the target is to inspect each property at least once every 12 years, the actual inspection cycle would at best be 18 years based on staffing levels and assuming no further growth in the number of residential properties. The AG found that more than 1.5 million residential properties – approximately one in three – had not been inspected or had property attributes updated in more than 12 years. Many inspection files reviewed lacked sufficient documentation to indicate whether an inspection had been undertaken and if any assessment changes were made.

In addition to comments on assessed values, building permits, Assessment Review Board appeals and inspector workloads, the report noted problems with procurement policies, boat acquisitions and use, and consultant and contractor use, such as "a multi-year contract with a potential value of over \$450,000 was awarded to a vendor even though the vendor scored zero in all selection criteria and was the lowest-rated bid of the three received. The rationale for selecting this vendor was not documented" (p. 207).

"Almost half of the goods and services that should have been acquired competitively were not. In addition, we found

many instances where contractual agreements for relatively small amounts were amended numerous times, thereby increasing the value of some original agreements by more than \$1 million, or by as much as 1,500%, in some instances" (p. 195). The cost incurred in developing the new computer system exceeded \$50 million (including more than \$17 million in additional mainframe costs) compared to an original budget of \$18.3 million (including \$7 million in additionally budgeted mainframe costs). In use to value residential and farm properties since 2007, "valuation components related to business properties have not been developed" (p. 196).

Under Recommendation 9, MPAC "should consult with the Ministry of Finance to determine whether it is the Ministry's intention to have the Corporation comply with the spirit and intent of the government's own directive for the reimbursement of travel, meal, and hospitality expenses. As well, the Corporation needs to adopt more rigour in enforcing its travel, meal, and hospitality policies" (pp. 209–210). Here the AG also "found several instances where senior staff were reimbursed for travel to out-of-province destinations, the circumstances for which were questionable in our view. For example, one person attended the 'North American Conference on Customer Management—Inspiring Relationships for Profitable Growth and Personal Fulfillment' [in California]" (pp. 209–210). Reimbursed costs totalled \$5,953, including \$2,500 for registration. The sample review of reimbursements "noted some that appeared either excessive or questionable in our view" For example:

- \$955 for a dinner for 12 people at the CN Tower for a "department celebration of year-end results";
- \$746 for a staff Christmas lunch for 16 people;
- \$550 for a staff lunch for 31 people (unidentified) aboard a day-cruise boat;
- \$625 for 25 restaurant gift cards to be distributed for employee recognition, with no record of who received cards;
- \$125 for a fruit tray for the birthday of an executive; and
- \$1,700 for golf clubs, Nintendo Wii consoles and iPods bought as promotional gifts, with no documentation as to who received gifts or why, and given MPAC's mandate, whether such gifts were needed.

See www.auditor.on.ca/en/reports_2010_en.htm.

Download the 31-page Chapter 3, Section 3.08 on the Municipal Property Assessment Corporation at www.auditor.on.ca/en/reports_en/en10/308en10.pdf.

Resources: New & Noted

Where Do State and Local Governments Get Their Tax Revenue?

Fiscal Fact No. 242

By Ryan Forster & Kail Padgitt

US reliance on various sources of tax revenue differs widely among states because of different resources and policy priorities, reflected in state-local tax collections. States heavily endowed with valuable natural resources will usually exploit these tax revenue sources without much fear of driving the activity out of state. Because states with more tourism rely more heavily on sales taxes, they can forgo taxing income. A calculated decision by a state to concentrate taxation in a few sources is a plus for the state's taxpayers, making the tax climate conducive to economic growth. The data in this report are the latest available for states and localities, fiscal year 2008 from July 1, 2007 to June 30, 2008. Combined state-local data are best for interstate comparison because what some states accomplish with local taxes is accomplished in other states with state-level taxes. In particular, several states converted traditionally local property taxes that fund public schools into state-level taxes in response to court decisions. See www.tax-foundation.org/news/show/26662.html.

2010 Property Tax Rate Analysis

The Real Property Association of Canada (REALpac) released its 8th Annual Survey showing the range of commercial and residential assessments across Canada with trends in urban centres. For the fifth year, Vancouver has the "worst" commercial-to-residential property tax ratio in Canada at 4.42 to 1. Since 2007, Vancouver, Toronto and Montreal have had the highest commercial-to-residential tax ratios in Canada. Vancouver and Toronto reduced ratios over the past four years, while 2010 data show that Montreal saw a 15% increase in the commercial-to-residential ratio since 2008; Toronto and Vancouver with decreases of 8% and 9%, respectively. Winnipeg, Edmonton, Calgary and Halifax yielded ratio increases of 6.8%, 0.4%, 1.7% and 1.4%, respectively (2009–2010). Ottawa saw a ratio decrease of 3.4% over the same period. See <http://realpac.ca/property-tax>.

We Value Canada Workshop

The Appraisal Institute of Canada

- This six-module online workshop, designed for learning at the student's own pace, includes: The Valuation Profession and Principles; The Appraisal Institute of Canada; Building a Career in Valuation; The Path to Designation; and Ethics, Professionalism and Standards.
- The workshop is designed to provide students with valuable information about the diverse challenges of the appraisal profession, career planning tools to assist in progression

through the path to designation and links to the key contacts who can provide assistance. It includes practical tips, tools and resources to create a personalized action plan that will serve as a reference throughout candidacy and beyond.

- The We Value Canada Workshop is a mandatory seminar for those applying for admission to Candidate Membership in the Institute and candidate members who have not yet entered the Applied Experience Program component of designation process.
\$100 plus GST
We Value Canada
403 – 200, rue Catherine Street
Ottawa, ON K2P 2K9
Fax: 613-234-7197
www.aicanada.ca/cmsPage.aspx?id=133

Calendar

Leadership Summit: Innovation & Competitiveness: Unlocking Your Region's Future
International Economic Development Council
January 23 to 25, 2011

San Diego, CA

Creative economic development tactics and strategies to deal with your community's constrained economic climate. Learn how to overcome your community's weaknesses and play to its strengths, and be tactical in decisions and strategies to remain competitive. Strategic plans, financing tools, technology and succession plans have all been affected by the current economy.

www.iedconline.org/LeadershipSummit/index.html

Lose the Blues: Using GIS & Valuation Technology to Increase Efficiencies in the Assessor's Office:
15th Annual GIS/CAMA Technologies Conference
February 28 to March 3, 2011

Memphis, TN

Hosted by the International Association of Assessing Officers and Urban and Regional Information Systems Association. Submissions are generally in four tracks: Economics & Assessment; Professional Development & Management Strategies; Property Valuation & Modeling Techniques; and Interesting Technologies & Future Directions.

www.urisa.org/conferences/2011gis_cama

PILT: Payment in Lieu of Taxes

In **New Jersey, Plainfield** council approved a PILT agreement for a Landmark Developers residential and retail plan for a term of no more than 50 years, with quarterly bills of some \$45,000 to be paid from the date of mortgage execution through the issuing of certificates of occupancy. After that, bills would be adjusted to 8.34% of the entire development's annual revenues, minus the cost of utilities. Of concern was the lack of an escalation clause that would have increased PILT payment amounts every five years.

Amazon.com will build in **Bradley County, Tennessee**. "The County offered a 10-year payment in lieu of taxes (PILT) agreement in which Amazon.com will pay about 50%. This means the company will pay \$244,000 a year in property taxes on a capital investment of about \$55 million in real property and \$8.1 million in personal property. This is money we would not be receiving if we hadn't given a tax break. The new facility is expected to have an annual payroll of \$8.13 million and create around 226 new jobs." See www.bradleyco.net/OurCounty_12-14-10.aspx.

Spring Hill, Tennessee has received \$250,000 each fall through an in-lieu-of-taxes payment that General Motors paid Maury County. The PILT agreement extends back to the 1980s, when GM announced it was locating its auto manufacturing plant there. Officials say the city has always received \$250,000 but this year it may not get that full amount, believed to be because GM quit manufacturing vehicles when it sent production of the Chevy Traverse to Michigan. The city attorney is checking on the PILT agreement to see if county officials are interpreting the agreement correctly in regard to halted production.

FEATURE

More of "If You Build It, Will They Come?"

Vancouver's Olympic Village has been put into receivership. The city has announced that it negotiated an agreement with Ernst and Young to assume control of Millennium Southeast False Creek Properties and the Millennium Water development. Before the 2010 Winter Games, the developer's original lender stopped paying its loan, forcing the city to secure funds to finish the project on time, with the units to be turned into condos for sale and social housing. More than 400 units remained unsold by Millennium. University of British Columbia real estate professor Tsur Somerville said the value of the land tends to be forgotten in relation to the city's outstanding \$740-million loan to the developer. "People forget about the land piece, but that was where the city was going to get its money," said Somerville, regarding the \$160-million approximate value of the city's Olympic Village land. "It's an inherently bad situation," he said. "Hundreds of units are not selling and they're really very expensive." The new plan includes a revised marketing strategy and a plan for paying back the loans. See <http://vancouver.ca/mediaroom/news/index.htm>, click on "Nov" and scroll to November 17.

Castlegar, British Columbia and area residents voted 79% against the proposed \$25 million in expansions and upgrades to recreational facilities. Mayor Lawrence Chernoff said the will of the people was "loud and clear" but he didn't

expect such a large margin. "I was surprised that it was that high," he said. "I guess people chose that it wasn't the right time to do this project."

In **Irving, Texas**, city council agreed to give officials the power to use property tax revenue to cover a shortfall and repay debt on its new \$133-million convention centre. Council agreed to issue \$41.6 million in bonds, \$35 million of which will refinance existing debt. Irving planned to use only a 2% hotel room tax to pay for convention centre debt but learned the tax wasn't bringing in as much revenue as initially estimated: the 2% room tax is also part of the revenue pledged towards the city's planned \$250-million entertainment centre. If the hotel occupancy tax revenue exceeds debt payments on the convention centre, the city plans to use any surplus to repay funds used from property tax. Resident Kensley Stewart said voters never got a chance to say whether the savings from refinanced bonds should go to the convention centre: "Simply put, it's voodoo financing."

The revised costs of *Winnipeg's* planned CFL stadium from \$115 million to \$160 million worries Ian Hudson, a University of Manitoba economics professor who researches public financing of professional sports teams and facilities. The pending development "has a lot of worrying elements," Hudson said. "Either you can bring it in for a lower cost than other places are spending, and it's going to be cut-rate ... or

the costs are going to escalate.” Winnipeg Mayor Sam Katz said the cost is “definitely higher” than \$160 million. “We all know the number is definitely higher. ... I don’t know where the \$160 million came from,” Katz said he prefers to wait until the city, province, Blue Bombers and any private partners can finalize the deal. The *Winnipeg Free Press* reported, “A source inside the project said the stakeholders were given a final price for the proposed stadium and it is above \$160 million.” The provincial government agreed to float a bridge-financing package of \$90 million to start the project. Under that arrangement, Creswin Properties would repay \$75 million of the loan in exchange for ownership of the Winnipeg Blue Bombers: the \$75 million was to be generated by a retail development on the site of the old stadium at Polo Park.

In **Regina**, the Saskatchewan Roughriders are considering construction of a stadium costing some \$400 million, while the Edmonton Eskimos have begun upgrading their Commonwealth Stadium for more than \$100 million.

In **Cincinnati, Ohio**, fans would pay more to see the Bengals football and Reds baseball teams, and county residents would pay more in property taxes under a new proposal to bail out the stadium. Hamilton County’s plan holds residents, who approved building the stadiums in 1996, and the

teams accountable for the fund’s anticipated shortfall of \$130 million over the next five years, expected to grow to \$700 million. Bengals Vice President Troy Blackburn said that under the Bengals’ lease, any ticket surcharge must be approved by the team; the same provision is included in the Reds’ lease. The tax rebate comes out of the stadium fund deficit; if the full property tax rebate remains in place next year, there will be a \$15.6-million shortfall. A final plan also must include a change to state law that makes the county exempt from paying property tax on the land on which the stadium sits, to bring in some \$2.1 million. A plan to raise ticket prices between 1.8% and 3.9% would mean an extra \$1.30 to \$2.81 on the average Bengals ticket and an extra 35 cents to 75 cents on the average Reds ticket to generate \$5 million to \$10 million over five years. For the Bengals, a surcharge also means the team would send more money to the NFL in revenue sharing. If the county wants new funds, the team might pay additional rent in exchange for concessions from the county that could include naming rights or a change in management of the stadium from the county to the team.

Coast to Coast to Coast

Canada

British Columbia

The Ministry of Citizens’ Services is providing \$16.2 million to 63 municipalities as grants in lieu of property taxes for 2010. Since 2002, the province has distributed more than \$156 million as grants in lieu to BC municipalities. Each municipality sends a portion of the funds to its regional district to help pay for local services. See www.gov.bc.ca.

Vancouver council approved a 2.2% hike for residential taxpayers and 0.2% increase for businesses. An additional 2% hike will likely be added to homeowners’ bills when council decides in April whether to continue with the tax-shift policy formalized in 2008. Some \$16.5 million has been shifted from non-residential to residential properties with the goal to shift a total of \$23.8 million by 2012, for a 52% residential and 48% non-residential distribution. Coalition of Progressive Electors (COPE) councillor David Cadman noted a recent KPMG report that said Vancouver enjoys the lowest business tax costs among 95 global cities.

Alberta

Grand Prairie council cut a projected 7.9% property tax increase for 2011 to 2.5% through a combination of project

deferrals, Municipal Sustainability Initiative funds and grant carryforwards. “We have recognized residents’ desire to keep a tax increase to a minimum while providing funding to projects and initiatives that will help the community continue moving forward,” said Mayor Bill Given. The increase means an extra \$55 on a house assessed at \$263,000.

The province’s *2010 Minister’s Guidelines for Linear Property, Machinery and Equipment, Railway, Farm Land and the Construction Cost Reporting Guide* were approved. A bulletin outlining the 2010 assessment year modifiers and cost factors is available online, or contact (toll-free by first dialing 310-0000) Sheila Young, Director, Regulated Assessment Policy, 780-422-8078 (sheila.young@gov.ab.ca) or Ken Anderson, Manager, Minister’s Guidelines, 780-427-8962 (ken.anderson@gov.ab.ca).

Municipalities and assessment review boards have asked Assessment Services to provide advice on what information must be shown on an assessment notice or amended assessment notice regarding the date by which a complaint must be made. The department’s position is that the date on the assessment notice is to be 60 days from the date the notices were sent. See http://municipalaffairs.alberta.ca/documents/as/IB_Bulletin_Number_10-05.pdf.

Ontario

(Note: Acronym MPAC is Municipal Property Assessment Corporation)

Ontario changed the farm bunkhouses property tax classification from residential to farm beginning January 1, 2011. Farmers with residences – approximately 2,000 in the province – that house temporary workers will pay the farm property tax rate, 75% lower than the residential rate. Farm properties are assessed by MPAC based on farmer-to-farmer sales of farmland and are taxed at 25% of the residential rate. Finance ministry spokesperson Kent Williams said that making the “regulatory amendment prospective rather than retroactive provides stability for municipalities and clarity for property owners.” See www.fin.gov.on.ca/en/publications/2002/acr2002-9.html.

The value of former Domtar properties is being reviewed and a decision could have an impact on the City of Cornwall’s tax revenue. The city is disputing the value of the land (44.5 acres/17.8 ha) now owned by Paris Holdings of buildings and two smokestacks. The property is assessed at \$228,000, a valuation that the city appealed in January 2010. The property owner pays taxes on the vacant industrial tax rate, generating about \$10,000 in revenue, of which approximately \$6,000 goes to the city, the rest for education. Smaller parcels are also under review.

Quebec

Amid allegations of a conflict of interest, Marc Gascon, president of Union of Quebec Municipalities/Union des municipalités du Québec (UMQ) has stepped aside. Gascon, Mayor of St-Jerome, is being investigated for potential irregularities regarding repairs to his home and the awarding of municipal construction contracts. Westmount Mayor Peter Trent and Quebec City mayor Régis Labeaume pressured Gascon into stepping down, and both announced they were leaving the group. Trent said he finally left also because of Laval Mayor Gilles Vaillancourt, who is fighting allegations he tried to bribe political candidates in his city. The mayors of Mascouche and Terrebonne stepped aside temporarily owing to allegations they broke rules in dealings with the construction industry. Eric Forest, mayor of Rimouski, became the acting UMQ head and was appointed the new president November 26, 2010. See <http://www.cbc.ca/canada/montreal/story/2010/11/18/quebec-mayor-union-head-steps-down.html>. Also see the November 4 UQM release “Quebec City drops UMQ membership” at www.umq.qc.ca/english/?name=desc&page=3.

New Brunswick

Service New Brunswick says it doesn’t consider charging property owners a fee to pay for their own property tax assessments a double tax. But Fredericton city councillor Stephen Chase said the province’s decision to hide part of its assessment fee by downloading it onto municipalities, which passes

it to taxpayers – as is done in Nova Scotia – results in property owners paying the assessment charge twice. Every property owner pays 4 cents per \$100 of assessed property value to fund the provincial assessment service. Service New Brunswick spokesperson Brent Staeben said, “Ironically, back in 1996 in discussions with the municipal associations, they actually agreed to a new funding mechanism. ... Any service has to be funded and this was the mechanism that was set up to fund it.” New Brunswick has 450,000 taxable properties. Staeben said the cost of funding the system is \$16 million, with \$9 million of the property assessment fees coming from municipalities and \$7 million from provincial assessment fees. “But the cost of running the system is more than that,” he said. “The \$16-million assessment service costs don’t include the costs of services provided by other government departments,” such as the Department of Finance’s management of the 450,000 property tax accounts on behalf of 375 local government bodies, he said. That includes sending out bills and collecting property taxes and then remitting the municipalities their share of property tax. Service New Brunswick provides assessors who physically assess properties, visiting 72,000 properties in 2009.

Transitions

Doug Rundell is the new chairperson of the federal Payments in Lieu of Taxes (PILT) Dispute Advisory Panel. Through the PILT program, the Government of Canada distributes more than \$470 million annually to some 1,300 real property taxing authorities towards the cost of local government where the federal Crown owns property, including more than 22,500 facilities, military bases, correctional institutions, office buildings, national parks and harbours. See www.tpsgc-pwgsc.gc.ca/biens-property/peri-pilt.

Rimouski mayor **Eric Forest** was appointed president of the Union of Quebec Municipalities/Union des municipalités du Québec. In this issue of *Focus*, see Coast to Coast to Coast > Canada > Quebec, p. 6. At the Association of Manitoba Municipalities 12th Annual Convention, **Doug Dobrowolski** was acclaimed president to serve a third term. Rural vice president **Roger Wilson** was also acclaimed. **Eileen Clarke**, Mayor of the Town of Gladstone, was elected urban vice president.

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WORK WORD

real-time, *n.* Now. As opposed to faux
time, the precious moments you squan-
dered while pausing to contemplate
what you’re about to do. From *A Devil’s
Dictionary of Business Jargon*
by David Olive

FOCUS & MUNICIPAL ASSESSMENT TAXATION

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

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