

FOCUS & MUNICIPAL ASSESSMENT TAXATION

CASES, COMMENTARY, NEWS AND BEST PRACTICES • MARCH 2012, VOLUME 17 • NUMBER 3

FEATURE

Catalyst and communities in British Columbia

The Supreme Court of Canada delivered unanimous Reasons for Judgment in *Catalyst Paper Corp. v. North Cowichan (District)*, ending Catalyst's challenge to North Cowichan's taxation policies. In 2009, Catalyst brought proceedings in the Supreme Court of British Columbia for judicial review on the ground of reasonableness of the 2009 Tax Rates Bylaws enacted by each of the municipalities in which Catalyst operated pulp and paper plants – **North Cowichan, Port Alberni, Campbell River and Powell River**. The bylaws were upheld; the judge noted that, while all local government decisions are subject to judicial review on the ground of unreasonableness, with respect to taxation decisions, courts should defer to the policy judgment of elected officials as there is evidence the decision was "intelligible, transparent and rational."

Catalyst appealed to the BC Court of Appeal (BCCA), which held that, to be reasonable, a decision of a local government-elected body does not have to be founded on a particular set of objective criteria or "even a demonstrably 'rational' policy," and a local government has virtually unfettered discretion to consider whatever information it deems relevant and to allocate the tax burden among the property classes as it sees fit. The BCCA expressed the view that such principles accord with the obviously political functions of elected officials, who act in what they believe are the best interests of the local government and who bring certain views to bear on local government decisions, which may differ among elected officials. Catalyst subsequently sought and was granted leave to appeal to the Supreme Court of Canada. In unanimous Reasons for Judgment, the Supreme Court dismissed Catalyst's appeal and upheld North Cowichan's 2009 Tax Rates Bylaw. See *Catalyst Paper Corp. v. North Cowichan (District)*, 2012 SCC 2, Docket 33744 at <http://scc.lexum.org/en/2012/2012scc2/2012scc2.html> and statements at Young Anderson Barristers and Solicitors, www.younganderson.ca.

A change in the property assessment of the defunct Catalyst Elk Falls pulp mill will result in a 2012 tax revenue loss to **Campbell River** of approximately \$1.8 million, said city manager Andy Laidlaw. The BC Assessment Authority (BCAA) announced that equipment removal at the mill means it no longer meets legislative requirements for a major industrial property. "This will result in a decrease of approximately

\$41 million in the major industry classification," said BCAA Vancouver Island regional assessor Bill MacGougan. Catalyst had been seeking a reclassification of its property to business class. That results in a loss of \$1.8 million in tax revenue for 2012 that includes a \$1.1-million tax shortfall carried over from 2011, plus a \$1.3-million increase in contract commitments and inflationary increases, said Laura Ciarniello, the city's general manager of corporate services. If the city were to maintain the current level of services it provides to citizens, the tax rate would have to increase by 24% to make up the \$3.6 million. "If council chose to fund the entire difference solely through a residential property tax increase, it would mean an additional \$288 a year," she wrote. Ciarniello said council must discuss potential tax increases, possible borrowing options to fund capital projects and using limited financial reserves to bridge services until 2013. The city is forecasting a \$3.6-million budget shortfall for its approximately \$37-million 2012 operating budget, up substantially from the estimated budget deficit of \$550,000 in December. See the Financial Plan 2012 at www.campbellriver.ca.

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FEATURE

Super Bowl, stadiums, soccer and super taxes

An article in *Business Week* stated that originally the \$720-million Lucas Oil Stadium – where the New York Giants recently won the National Football League’s Super Bowl – wasn’t going to cost public funds. Local officials raised hotel, restaurant and rental car taxes and contributed approximately \$43 million in unexpected financing costs. Costs for the 63,000-seat stadium and home of the **Indianapolis** Colts grew to \$666.5 million of public debt. The Colts financed two-thirds of their \$100-million cost through local-government issuers and pay \$250,000 a year to use the stadium. The Capital Improvement Board (CIB) of Managers of Marion County operates the stadium and collects approximately \$120.6 million to cover running it and other venues, more than double the \$58 million it would have received from taxes before the stadium began; the board expects to lose approximately \$800,000 after hosting and paying expenses. (See www.capitalimprovementboard.org/agreements for **Indianapolis** Colts Lease Agreement, Indianapolis Indians Sublease Agreement, Indiana Pacers Agreement/Pacers Resolution and Indianapolis Convention & Visitors Association, Inc. Agreement.)

A 2002 poll by the *Indianapolis Star* and WTHR-TV found that 71% of residents disapproved of using tax money for the stadium. In December 2004, then-Mayor Bart Peterson and the team’s owner announced a deal to build the new stadium downtown as part of a renovation of the convention centre to cost \$600 million, paid for with gambling revenue. Legislators rejected that plan, and a state board was appointed. To pay for construction, the Indiana Finance Authority borrowed some \$612 million from 2005 to 2007, with interest rates on some bonds soaring in 2008. The CIB began predicting a \$25-million deficit for 2009 and \$45 million for 2010, cutting \$3.2 million in grants to local groups such as the Arts Council of **Indianapolis**. In July 2009, the state allowed the city to raise hotel taxes to 10% and loaned the stadium some \$9 million. The project also increased downtown redevelopment, using some \$2.5 billion in public investment. “The net effect of hosting the NFL Super Bowl is marginal,” said Brian Williams, a consultant with PwC Consulting. “You should be very clear about the difference in financial cost and the lack of returns on the investment.” Judith Grant Long, an urban planning professor at Harvard University in Massachusetts, said public subsidies for sports venues cost taxpayers an average of 40% more than the stated price for each of the 99 facilities built through 2001. See www.businessweek.com and enter “super-bowl-lands-on-taxpayers.”

According to the National Public Radio program *Planet Money*, the stadium and Super Bowl weren’t good investments. A podcast about the “economic mixed bag” and what cities are willing to pay for football stadiums stated that Indiana will pay almost 90% of the total cost. Economist Victor Matheson, of the College of Holy Cross, argues the event pushes out economic activities that occur on normal weekends – such as cultural events and conventions – and that local residents avoid downtown. While **Indianapolis** expects a \$150-million benefit, the NFL claims that hosting Super Bowl brings in \$300–\$500 million. *Planet Money* thinks the NFL’s math to reach an aggregate sum is optimistic and simplistic because much of that money is spent in chain hotels and restaurants, with profits leaving town for corporate headquarters, “rather than money that goes to build the local economy or repay a big stadium subsidy.” While displacing some development, the stadium in downtown Indianapolis catalyzed other building activity, and locating it across the street from an Amtrak station was smart public transit planning. Commenting on the \$720-million cost to build the stadium, writer Diana Lind noted, “Imagine if the state had invested \$1 million in 720 different projects in the downtown.” See www.npr.org.

Secaucus Mayor Michael Gonnelli called for the New York Giants to pay property taxes to **East Rutherford** now in hopes the funds that Meadowlands’ municipalities pay will be reduced. Secaucus supports East Rutherford officials, who last year sued the Giants and New Jersey Sports and Exposition Authority (NJSEA) for not paying taxes since 2009, for a total of \$2.5 million plus interest on the Timex practice centre. “The Giants are not only basking in the victory of a fourth Super Bowl title, they are also basking in the victory of a one-sided lease negotiation with the NJSEA ... leaving New Jersey taxpayers feeling much like the New England Patriots,” said Gonnelli. It’s estimated that if the Giants were a typical property owner, their tax bill would be \$16 million per year. The NJSEA and Giants filed complaints arguing that the municipality was compensated through a \$5.8-million PILT in 2010 (court decision due later in 2012). “New Jersey taxpayers are paying \$35.8 million every year until the year 2025 on the approximately \$266-million debt on the old Giants Stadium demolished just two years ago,” said Gonnelli, also commenting on traffic and infrastructure costs. Gonnelli said that municipalities within the Meadowlands Tax Sharing District do not receive revenue from the sports complex, yet must pay into a tax pool. Secaucus paid over \$72 million into the sharing fund since the program’s inception in 1973. Last year,

several towns, including Secaucus, protested by withholding their payments to the state.

In the *Red Bull Arena Inc. v. Town of Harrison* ruling, the New York Red Bulls soccer team indeed owes property taxes to the New Jersey town. Named for the energy drink, the franchise was ordered to pay \$3.6 million in 2010 and 2011 tax bills, having previously refused, saying the land where the stadium is located is owned by the tax-exempt **Harrison** Redevelopment Agency. Judge Christine Nugent rejected that argument and dismissed the claim that the stadium should be exempt from tax because it serves a public purpose. Harrison had bet the soccer stadium would revitalize redevelopment because the

per-capita income for its 13,620 residents is 63% of the state average (US Census Bureau). The town borrowed \$39 million in 2006 to buy and remediate the site, with Hudson County giving \$45 million for a parking garage and the team paying \$200 million to build the Red Bull Arena. The expected area transformation didn't materialize and in December, the town had to borrow almost \$3 million to cover debt service on securities. "We respect the ruling of the judge and will continue to exercise our rights appealing the decision on several fronts," stated Jurgen Mainka, a team spokesperson. *Red Bull Arena Inc. v. Town of Harrison*, 10999-2010, Tax Court of New Jersey, Essex County (Newark).

Resources: New & Noted

Intermunicipal Cooperation

Alberta Urban Municipalities Association

This website provides municipalities with constantly updated information and comprehensive resources and tools for effective working relationships. Major areas of support include Protocols/Agreements and Member Survey/Research, for example, as municipalities might have to rely on drinking water from the same source, deposit waste in the same landfill site or move traffic over connecting roads. Other services include Success Stories, Government of Alberta Programs, Academic Resources and Helpful Canadian Resources. See www.auma.ca.

Villain or Scapegoat? The Ontario Municipal Board & Land Use Planning in Ontario

By Aaron A. Moore, post-doctoral fellowship recipient and

The Political Economy of Urban Tax Reform in Brazil

By Monica Pinhanez, Professor of Public Finance & Public Administration, Brazilian School of Public & Business Administration, Getulio Vargas Foundation and Visiting Scholar Institute on Municipal Finance and Governance, University of Toronto

www.imfg.org

Photovoltaic (PV) Value Spreadsheet

This spreadsheet, developed by Solar Power Electric and Sandia National Laboratories, will assist US appraisers in establishing the value of a property's solar-powered features. PV Value works within a Microsoft Excel spreadsheet using an income capitalization approach, where energy value is calculated over the lifetime of a new or existing photovoltaic system

to help determine the value of residential and commercial properties. Inputs include the zip code, local utility rate and characteristics of the PV system. An appraisal range-of-value estimate is returned as a function of a pre-determined risk spread, in an interface with the National Renewable Energy Laboratory's PVWatts simulator. Updates to the 1.0 spreadsheet resource will be made as necessary, with a newer version released on or before September 1, 2012.

Contact Geoff Klise at gklise@sandia.gov and see http://energy.sandia.gov/?page_id=8047.

Pension Costs and the Property Tax

By Tracy Gordon, Brookings Institution

Local governments must budget for growing payments to support public employee pension costs. This project explores how this expense affects perceptions of the local property tax as a payment for direct services and seeks to quantify the magnitude of pension costs relative to current property tax revenues, estimating the impact of pension costs on the provision of public services.

www.brookings.edu/reports/2011/1027_state_budgets_gordon.aspx

2012–2013 USPAP

Uniform Standards of Professional Appraisal Practice

USPAP is the generally accepted standards for professional appraisal practice in North America, containing standards for all types of appraisal services such as real estate, personal property, business and mass appraisal. Versions available: PDF, eReader, Kindle, paper.

www.appraisalfoundation.org

FEATURE

Austerity and property tax measures in Greece

Information is available in English on plans in Greece to radically alter property tax. For economic data, information on policy and reforms, decisions made and programs such as the National Operational Plan against Tax Evasion: Citizens and the State in Unison, see the Ministry of Finance at www.minfin.gr/portal/en. For official announcements from Prime Minister of the Hellenic Republic Lucas Papademos, and news updates, see www.primeminister.gov.gr/english.

The government's overhauled national taxation system, submitted to Parliament with the 2012 draft budget, will include a new model for tax collection and cuts in exemptions. Officially determined property values are expected to rise by more than 30%. The 23% value-added tax for newly built houses might be reduced to aid the recovery of the construction sector. A hike in property taxes is being considered, along with a stamp duty on rents. See www.ekathimerini.com and enter "property tax 2012" in the search box.

The website Living in Greece is translating information into English, such as explaining exemptions and reduced rates. A zone rate is stated on electrical bills according to a property's location, with minimum and maximum values in euros

and square metres. "If your property in Halandri is 80 square metres [889 ft²], it's 20 years old and the zone rate is €2000 per square metre, then the property tax calculation would be: $80 \times 1.05 \times €6.00 = €504$ for the year 2011." Properties less than 25 years old will be assessed an extra surcharge of between 5% and 25%: some 64% of properties are more than 25 years old, and 2% were built in the last five years. For residential tenants, because tax is assessed through electricity bills, tenants can pay the bill and deduct the amount of rent usually paid or "work out an alternative plan with the property's owner." For those whose power is not supplied by an electrical company or who tried disconnecting electricity after September 17, 2011 to avoid tax, they will be billed directly by the tax office to their last known address. "By 2013, the tax may replace the main property tax and be invoiced differently." The website notes it is expected that "up to 500,000 households will have electricity cut due to non-payment and no notification of hardship on file." The government "will garnish wages and pensions and/or seize and auction properties to pay outstanding tax debts." See <http://livinggreece.gr/2011/09/19/new-property-tax-greece>.

Foreign Affairs

European Union officials blame some of the economic mess in Europe on a culture of tax evasion. "Evading taxes is almost a national pastime in European nations such as **Greece, Spain and Italy**, and for years their governments largely looked the other way," reported *USA Today*. According to a 2011 EU report, Greece projected a debt burden of 162% of GDP, with the amount of taxes past due at \$78 billion. EU officials said that approximately half of that amount will never get collected, and the other half is tied up in 165,000 pending court cases. The Greek Economics Ministry published the names of 4,151 individuals who owe a total of more than \$19 billion. Paying for things in cash is the norm in Greece, Italy and Spain, making it hard for tax inspectors to track. Last year, one in four Italians – 15 million – reported no taxable income, with at least 3 million of those owning at least three homes. Italian taxpayers reporting incomes less than \$26,000 owned 188,000 Ferraris and Lamborghinis, more than 500 private airplanes and some 42,000 yachts. Since November, Italian tax police identified \$65 billion in untaxed money, and Spain caught approximately 200,000 individuals who had not declared rental property income. The Spanish government has passed

measures to raise income and property taxes by more than \$7.64 billion a year.

China

"China's economy is so huge, and its significance to the world so great, that it is easy to forget the country's property market is still in its adolescence," points out an editorial in *The Economist*, also that "taxing property is a touchy subject." Two large cities introduced a pilot tax on some homes, which although largely symbolic, set a precedent. The article advocates that "China should now broaden that tax to as many properties as possible, in cities across the country," also to temper swings in the country's housing market. It notes that "obstacles have been overcome in other developing economies, including many cities in India," but that officials are wary of angering the urban middle class, city elites and party officials. "China must now act boldly to reform its taxation of property. Otherwise it will have to face the consequences of continued weak local-government finances and even more social unrest." See www.economist.com/node/21546014.

PILT: Payment in Lieu of Taxes Roundup

A police chief detailed how the St. Croix Chippewa Indians and casino have been remiss in paying PILT funds to the Village of Turtle Lake, **Wisconsin**. “At the same time they expect all of the service to be provided to them – police, fire, streets, conditional use permits, alcohol licenses and special event permits,” wrote Al Gabe. “The casino not paying their share to be part of our village has cost the rest of the village taxpayers a lot of money, also past and future improvement in the village.” Gabe estimated this at well over \$250,000 a year, a \$160 addition for the average taxpayer. In the late 1980s, the St. Croix Chippewa opened a bingo hall with a written agreement for PILTs of \$150,000 a year, which the village received until 1994. The new tribal council decided not to pay but in 1995, \$15,000 was paid for each of the next four years, the state then requiring the tribe to update the agreement. While the village estimated the new PILT at \$225,000, payment was agreed at \$170,000 for each of the next five years. In 2003, the governor edited the tribe’s agreement, the village later requesting the tribe to increase the PILT, given increased costs of services. The tribe paid \$170,000 a year until March 2009. Gabe detailed the casino’s cost to the

police budget over the past 20 years: \$24,000 (1992), \$232,000 (2003) and \$460,000 (2012), writing, “This huge increase in budget is due to the direct effect that the casino has on the Village of Turtle Lake.”

For a clip on Super Bowl winners, the New York Giants and a dispute over PILT payments in New Jersey, see the article in this issue: “Super Bowl, stadiums, soccer and super taxes,” on page 18.

QUOTABLE QUOTE

“*Quid leges sine moribus vanae proficiunt?* (Of what avail are empty laws without [good] morals?)”
– Horace III.24 (Book 3, Ode 24)

Coast to Coast to Coast to Coast

Canada

British Columbia

Property owner satisfaction is up in 2012 as BC Assessment Authority (BCAA) announced statistics over last year’s property assessment appeal rates. Both public inquiry and Notice of Complaint statistics decreased for 2012 by 25% compared to the same period in 2011. Just over 39,000 general inquiries were received at the 16 area offices, an 8% decrease over last year’s 42,562. Also:

- 12,823 Notice of Complaint appeal letters were received requesting assessment reviews by a Property Assessment Review Panel. This is a decrease of 25% from last year’s total of 17,080. Some 84% of appeals were submitted using the online form or email, up from 77% in 2011.
- 398,404 property owners used www.bcassessment.ca, up 15% from 2011, with 3,076,418 searches performed using the *e-valueBC* service, up 28% from 2011.

Year to year, some 98% of property owners accept assessments without proceeding to review, with less than 1% of property owners appealing their assessments for 2012.

BCA values more than 1.9 million properties in nine property classes; the value of real estate on the annual provincial assessment roll is \$1,106,710,671,771 for 2012, an increase of more than 6% from 2011.

The Property Assessment Appeal Board was asked to reconsider two heritage-designated properties in **Vancouver’s** Chinatown. The properties of the owner of World’s Famous Building Corporation were assessed at a combined total of \$2.1 million. According to panel chair Valli Chettiar, the assessor provided market evidence to support the appraisal, whereas there was no evidence presented to support the owner’s claims. In an eight-page decision, Chettiar wrote that the assessor had actually valued the properties higher but did not reflect that in the assessed values. One property was assessed at \$1.3 million, with the second property being two adjacent narrow vacant lots in use as a parking lot, both designated as heritage sites. According to the City of Vancouver, Chinatown began to spring up in the 1880s and predates the city’s 1886 incorporation.

In **Burnaby**, 2012 utility charges paid by March 15, 2012 are eligible for a 5% discount. Unpaid utility charges will be added to the 2012 Property Tax Statement. For more information, contact the Tax Office: tax_dept@burnaby.ca.

Alberta

Owners of three homes built in the 1980s in **Edmonton** that slid into a river valley in 1999 will receive \$1.35 million in provincial disaster funds, with the city agreeing to write off unpaid property taxes accrued since then. The province would not release the funds to the homeowners until \$569,000 in taxes were cancelled, with the deal conditional on the city's regaining title to the lots. Mayor Stephen Mandel said that whether they should or shouldn't have been built was not the issue: "And so to add insult to injury, to keep pushing for that amount of money, they need closure as well, and so this allows them to get closure, allows us to get the land and then we get some compensation from the provincial government." The city demolished the homes in 2000, with the cost added to the tax bill.

Ontario

(Note: Acronym MPAC is Municipal Property Assessment Corporation)

Toronto Deputy Mayor Doug Holyday called the decision to keep 10 empty arenas – used 8% of the time between 7 a.m. and 4 p.m. – one of city council's more illogical decisions. "It is pointless to keep arenas open every day of the week when they are vacant over 92% of the time, that's just a waste of money." In the 2012 budget, city staff recommended closing the arenas on weekdays and saving approximately \$260,000, but city council voted to draw on surplus funds to keep them open. Holyday said it doesn't make sense to staff the arenas when the ice time could be accommodated at other rinks. "This is a pure and simple [a] support the union move," he said, as the only people affected by it in any meaningful way "are the people who work in those buildings." Council approved a 2012 operating budget of \$9.4 billion and a 2012–2021 capital budget and plan of \$14.8 billion. The 2012 budget includes a 2.5% property tax increase for residents and a 0.83% tax increase for businesses. See www.toronto.ca/budget2012/index.htm.

Toronto City Council asked the province to remove the city from the Ontario Municipal Board's jurisdiction. Councillor Josh Matlow said, "Developers simply have a better chance at the OMB because they have the financial resources, the ability to get planners and lawyers, anything they need to be able to argue their case." Toronto had 121 cases at the board in 2011, involving some 240 days of hearings. The Building Industry and Land Development Association (BILD) stated it is satisfied with the current system; "In principle, BILD strongly supports the necessity of the Ontario Municipal Board, by providing an impartial, adjudicative tribunal, further removed from local political pressures." As an interim step, council asked the province to have Toronto cases heard by OMB members who live in the city.

Fort Frances might have to foot a mill assessment appeal for three taxation years worth \$2.2 million, with an additional annual loss of \$800,000 in tax revenue. AbitibiBowater Canada Inc., now Resolute Forest Products, gets a break on

its taxes, said treasurer Laurie Witherspoon. The first tel-conference regarding the assessment appeal is to be held in August, and council agreed they have to keep the potential impact of the appeal in mind while working on the 2012 budget. Mayor Roy Avis said if a decision comes down in September or October, it is questionable how they will find the funds by January. Even if the company gets a 25% reduction in its assessment, which would equal a \$561,000 rebate for 2009–2011, it would be "devastating." Councillor John Albanese said every time he sees the mill appeal of assessment come forth, he thinks of the \$84.3-million investment in the biomass boiler, which the province helped pay for, and wonders how the property can be worth less now than before the boiler was installed. Witherspoon noted the assessment of the biomass boiler is approximately \$2.2 million. The mill's owner currently has an appeal before the Assessment Review Board for its property in Fort Frances to have the assessment lowered from \$28.26 million to \$15 million. If the appeal is successful, the town would be looking at refunding approximately \$3 million (\$2.2 million for 2009–2011, \$800,000 for 2012), with subsequent years seeing tax revenues reduced by roughly \$800,000 annually.

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

Utah

Legislation SB0058, Property Tax Valuation Amendments, was introduced in the 2012 General Session to address the assessment of fair market value of property, which would take effect January 1, 2013. See <http://le.utah.gov/~2012/bills/sbillint/sb0058.pdf>.

Tennessee

Because it's owned by the Metropolitan **Knoxville** Airport Authority, the land the Airport Hilton sits on is exempt from property taxes, but a state judge has ruled the building is not tax exempt. The hotel is now required to pay \$30,000 a year in property taxes. According to the ruling, while the authority also owns the hotel building, it is leased by the Knoxville Airport Hotel Co., owned by Cooper Hotels of Memphis, which operates the Hilton franchise. Blount County Property Assessor Mike Morton decided to assess the hotel in 2010 upon review of an earlier court case in 1985 between the county and the hotel. "Blount County had done something similar and tried to add them to the tax roll, and they used a different methodology – a fee-simple approach in evaluating the real property value," he said, "and the Hilton was awarded or allowed to keep the exemption they had." Morton said the hotel expanded over the years and "as we consulted with the Tennessee Division of Property Assessment, we thought that maybe the reason the county wasn't successful in 1985 was their approach." Morton said his office used a leasehold assessment approach versus fee simple, used in 1985. The hotel appealed first to his office, then to the Blount County Board

of Equalization and finally to the state Board of Equalization. The judge said the assessor rightly contends that the exemption is for the Airport Authority, not other entities located on property controlled by the authority. Likewise, the fact that MKAA had authority to contract with Hilton and provide favourable financing for construction did not confer upon the hotel any state of exemption.

New Mexico

The state's 110-page *Business Personal Property Valuation Guidelines for Tax Year 2012* is available. The document was compiled by the Property Tax Division, State Assessed Property Bureau, New Mexico Taxation & Revenue in accordance with the state's ad valorem property tax laws (Article 36-38, NMSA 1978). See www.taoscounty.org/DocumentView.aspx?DID=509.

Iowa

Senate Majority Leader Mike Gronstal said he hoped agreement can be reached for a state commitment of \$250 million for tax relief in reducing commercial rates without shifting tax burdens to other classes, or by providing it as reimbursement to local governments to cover revenue lost in lowering tax rates. A proposed \$560-million reduction in commercial property taxes over the next eight years would earmark the \$250 million in backfill payments to cities and counties to make up for some commercial property tax money they'd lose. "This isn't Moses and the Ten Commandments," said Gronstal. "We're not casting these things in stone. We're passing one year, an effort to relieve commercial property taxes, and everybody agrees. People all have to give up something in that equation."

Call for Papers: IAAO 33rd Annual

2012 Legal Seminar
December 13 & 14, 2012
Chicago, IL

Topics of legal interest to attorneys and assessors will be considered from these categories: Unique Valuation Problems, Effective Representation, USPAP, Open Space Conservation, Transfer Development Rights, Public Policy and Ethics. Submit a 200-word abstract by April 1, 2012 to Mary Odom at odom@iaao.org with a detailed biography. Due to mandatory continuing legal education requirements, speakers must submit a completed written paper by October 1, 2012.
www.iaao.org/sitePages.cfm?Page=17

Calendar

2012 Western Chapter Education Seminar

Canadian Property Tax Association
March 19 & 20, 2012
Calgary, AB
<https://cpta.org>

2012 Symposium Cities for People: Creative Town and Gown Communities

Town and Gown Association of Ontario
May 13 to 15, 2012
Kingston, ON
"Town and Gown" partners have much to gain by working collaboratively in the knowledge economy to become a creative city, which is a magnet for creative people, research, technology and economic prosperity.
www.tgao.ca
jreichstein@cityofkingston.ca

Shape of Things to Come: Strategies for Success

2012 Annual Conference
Appraisal Institute of Canada
June 6 to 9, 2012
Ottawa, ON
www.aicanada.ca/cmsPage.aspx?id=304

Designing and Implementing Property Tax Systems in South Africa

Riël Franzsen, University of Pretoria, African Tax Institute
More than 300 officials from 19 African countries have participated in training sessions on topics such as revenue forecasting, tax administration, legal drafting and value-added taxation.
Self-paced online course.
www.lincolnst.edu/education

Two-Rate Taxation of Land and Buildings: Benefits and Challenges of Innovative Property Tax Reform

Jeffrey Chapman, Arizona State University School of Public Affairs
A variety of political and economic views on taxation of land and buildings and rationales for applying different tax rates. Speakers address the economic effects of property taxation, with emphasis on two-rate taxation. The course presents the history of such taxation in Pennsylvania, the theoretical basis for its use and current issues in valuation of land for tax purposes.
Self-paced online course.
www.lincolnst.edu/education

Transitions

In Ontario, **Don Shropshire** is the Municipality of Chatham–Kent's new Chief Administrative Officer.

BC Assessment, with 650 people in 17 offices, was ranked among the top employers in the province in the annual competition by the editors of Canada's Top 100 Employers.

Send us your news of appointments, promotions, retirements or other people changes. And why pay for a display ad when you can target jobs to your colleagues for free? Send us a 30-word summary: cmartin@longwoods.com.

Quirky but true...

Multimillionaire novelist Tom Clancy's property tax bill for his home at the Ritz-Carlton Residences is the highest of any home in Baltimore – by almost \$350,000. Nearly half the tax bills on city properties are less than \$1,800 a year; taxes on the highest-valued 10 homes and highest-valued 10 commercial properties amount to \$20.7 million. Clancy and his wife own 17,000 square feet [1,530 m²], including a movie theatre, in what were originally six separate penthouse condominiums. Source: *The Baltimore Sun* built its own database in its analysis of the 237,000 city property tax records, copying records from a city website using an automated process called data scraping.

WORK WORD

salary negotiable, *adj.*
Lowest bidder wins.

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

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

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