

FEATURE

Nova Scotia extends tax break to refinery already expected to close

The province's NDP government extended a tax break to Imperial Oil's Dartmouth refinery that was initially granted by a Conservative government in 2004. Reduced from \$7.1 million eight years ago, Imperial Oil will pay Halifax Regional Municipality just \$3.6 million annually in property taxes over the next five years and another \$450,000 in two instalments. In "saving" the 200 jobs, the break amounts to some \$17,500 per employee each year of the exemption.

Liberal energy critic Andrew Younger said he was puzzled "because the NDP joined the Liberals in voting against this tax break when it was first implemented by the Tory government" (with the exception of the member for the area, who voted for the break). Younger said he was at a breakfast where Premier Darrell Dexter was asked about business property taxation, Dexter responding that it was an issue best left to the municipalities. "And only a few hours after saying that business taxes are best left to municipalities, they extend a tax break to the Imperial Oil refinery. It makes no sense to me. ... This announcement flies in the face of what Darrell Dexter said in opposition, and it flies in the face of what he said this morning to a business audience." Younger said he "would need to see an awful lot of evidence to show that the tax break actually makes sense in the context of an industry that is making record profits," and that there are "many, many more people than at that refinery that are not being offered similar tax breaks."

Dexter attempted to defend his record of voting against the refinery tax break when he was in opposition by saying gasoline was cheaper then, at 98 cents per litre, but because gas is now \$1.36, his action was warranted to "protect jobs and consumers." While the threat of the refinery's closure was part of the effort to get the tax break extended, Roger McKnight, senior petroleum adviser for En-Pro International,

said the refinery will likely close within two years anyway. "Imperial Oil is 68% owned by ExxonMobil, and if your refinery can't run at a lower input cost of crude, then you're dead," adding that "closure of that refinery would have little or no effect because the Irving refinery [in Saint John] could certainly take up the slack."

Dexter said Halifax businesses upset about soaring commercial property tax assessments, which are up 8%, should take the matter up with the municipality.

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“Losing” resort a community’s win

The announcement that the television reality show *The Biggest Loser* is opening a weight-loss resort is being seen as a major attraction for New York State. The new location of Fitness Ridge Worldwide at the existing 300-acre [120-ha] Beaver Hollow Conference Center will provide 91 “casually elegant” guest accommodations with 5,000 square feet [450 m²] of fitness, aerobic and workout facilities, a heated pool and hot tub, full-service spa and dedicated trainers and instructors. The Biggest Loser – Niagara received a PILT agreement, along with sales tax, mortgage and recording tax abatements, said Executive Director Michael Heftka, Wyoming County Industrial Development Agency. The PILT allows for no property taxes in the first five years, then starting at and increasing by 20% annually until reaching 100% of assessed

value. The sales tax abatement is applicable on the purchase of construction materials and equipment for a total incentive package value of between \$250,000 and \$300,000. The county’s bed tax revenues fund the Wyoming County Tourism Promotion Agency, the largest current source of revenue being Yogi Bear’s Jellystone Campground. The Biggest Loser Resorts are also located in Malibu and Utah, with six-month waiting lists. When the Biggest Loser – Niagara resort was unveiled and promoted on the associated television reality show, reservations poured in from around the world. Customers are expected from the Greater Toronto Area, New York City, Philadelphia and Cleveland regions, at rates that start at \$2,695 per week for one to three weeks.

Legal Briefs

In **Connecticut**, an excerpt from “Critical Procedural Issue Decided: Wal-Mart Stores Leased Property in New Britain from Samnard Associates”: After the city revalued real estate within its boundaries as of October 1, 2007, Samnard authorized Wal-Mart to appeal the assessment to the New Britain Board of Assessment Appeals (NBBA), which reduced the value and no action was taken. Two years later, Samnard filed an appeal challenging the reduced value obtained by Wal-Mart. The city filed a motion for summary judgment, asserting the NBBA earlier reduction precluded further action by either the landlord or tenant. Samnard argued the board’s decision could not have preclusive effect because Wal-Mart did not take the case beyond the board. The city called court’s attention to 2009 legislation which provides, when a local board changes an assessment, [that] the amount of assessment “shall be fixed until the assessment year in which the municipality next implements a revaluation of real property.” While recognizing a board of appeals decision may not have the same preclusive impact a court decision would create, New Britain Superior Court reviewed Connecticut Supreme Court rulings and denied the landlord. ... Having challenged the assessor’s valuation as of the revaluation date and no appeal taken of that decision “either by Wal-Mart or Samnard, Samnard cannot now seek a different result ...” The city’s motion for summary judgment was granted and the appeal dismissed. *Samnard Associates, LLC v. City of New Britain*, Docket no. CV-10 6004651 (April 8, 2011).

Also in **Connecticut**, New Haven Superior Court ruled that real estate construction in progress could not be assessed.

The decision did not receive appellate review because the case was settled. On October 6, 2011, a judge ruled that a partially constructed residence could not be assessed until completed and a certificate of occupancy issued. “The fact that the legislature enacted [the statute] to provide for the assessment of new construction, but only after the completion of the construction upon issuance of a certificate of occupancy ... evinces an intent to carve out an exception to the statute permitting ‘any property’” to be assessed unless specifically exempt. That opinion, if it stands, will create a major exception to the rule that tax exemptions may not be implied and must be specifically decreed by the *General Assembly*. *Kasic v. Town of Columbia*, Docket nos. CV-09-5014848 and CV-10-6006117. See www.jud.ct.gov/external/super/tax/recent.htm.

In a **Florida** divorce, a jointly owned liquor store business was valued by the husband’s expert at \$256,000. According to the wife, the husband told a third party the business was worth \$600,000 and that a third party offered the same amount for purchasing the business. The trial court’s suggestion of splitting the difference was reversed in Florida appellate court on appeal in a ruling that a trial court’s valuation must be based on “competent evidence” or support. In the District Court of Appeal First District, State of Florida, Case no. 1D10-3768. See <http://law.justia.com/cases/florida/first-district-court-of-appeal/2011/august>.

FEATURE

Weather-related property tax relief

For certain counties in the state of New York, see a summary of the legislation *Hurricane Irene and Tropical Storm Lee Assessment Relief Act*, dated December 20, 2011, which allows taxing jurisdictions to provide relief to owners of properties catastrophically affected by the storms (property that lost 50% or more of value as a result). This Act effectively allows heavily damaged property to be reassessed on the 2011 assessment roll based upon the post-storm condition, even though the damage occurred after the 2011 taxable status date. The provisions of the legislation are available to taxpayers by local option only for property that is wholly or partly contained within the eligible counties. See New York State Department of Taxation and Finance, Office of Real Property Tax Services Form RP-56-DET, Assessor Determination Regarding *Hurricane Irene and Tropical Storm Lee Assessment Relief Act* at www.tax.ny.gov.

In **Kentucky**, see An Act Relating to Property Valuation Damage or Loss at www.lrc.ky.gov/record/12rs/HB415/bill.doc.

Hawaii's Kauai County officials are urging property owners who sustained damages as a result of the recent flooding to file claims for remission of taxes, based on direct result of floodwaters overflowing banks or walls of a river or stream (not flooding due to inadequate drainage or areas subject to ponding). See www.kauai.gov.

FEATURE

Open (tax) season on Toronto's private golf courses

Under agreements signed in the 1950s and 1960s, nine Toronto golf courses have been spared from paying approximately \$37 million in property tax to the city. Decades ago, municipal officials worried that golf courses would be bought by developers to be used for housing. As a result, agreements were signed with the nine private clubs, allowing them to pay a portion of their property tax as long as they continued to serve as golf courses. If a club is sold or developed, the deal specifies that all its tax plus interest will be due. In August 2010, city council voted to try to reach a new arrangement with club owners to allow more public use of the land. The *Toronto Star* newspaper reported that since then, little has been done to pursue any funds, and it's now time to do so: Toronto faces a chronic budget shortfall as well as rising user fees, slashed city services and higher property taxes this year. Although the deal defers a large part of the courses' annual

property taxes, it preserves green space for members' use. Owners have been uncertain about their tax situation, with the province's Municipal Property Assessment Corporation changing the valuation of golf courses.

Apropos

Resilient Coastal City Regions: Planning for Climate Change in the United States and Australia

Edward J. Blakely & Armando Carbonell (eds.)

The importance of dealing with potentially severe climate impacts is increasingly clear as extreme temperature and precipitation events occur more frequently and climate records are set around the globe. This book reports on national, state and local responses to risks relative to sea-level rise and storm surge, drought and water shortage, floods, wildfires and heat waves in nine coastal city regions in two countries.

288 pages

\$30, softcover ISBN: 9781558442146

\$12.99, ebook ISBN: 9781558442290

www.lincolninst.edu/pubs

Factoid

Nova Scotia's Property Valuation Services mailed 596,841 assessment notices: 40,631 went to commercial property owners, with 1,969 appealed before the deadline.

PILT: Payment in Lieu of Taxes Roundup

Providence Mayor Angel Taveras and Johnson & Wales University announced a partnership agreement between **Rhode Island's** capital city in which the university will make PILT of \$6.4 million, with potential for an additional \$5 million, in payments over 10 years. The agreement is the first since the mayor, faced with a \$110-million budget deficit for the current fiscal year, called on the city's seven largest tax-exempt educational and healthcare institutions to contribute \$7.1 million towards the cost of city services. The agreement at least triples the university's annual contributions, from \$308,890 this year under an existing 2003 deal to at least \$958,000 each year. Under the 2003 agreement between the city and four colleges and universities, the institutions agreed to make PILTs of \$50 million over 20 years. Providence's large hospitals, colleges and universities own almost \$3 billion of property, land that would otherwise be worth \$105 million in tax revenue per year.

Tennessee's Williamson County Commission approved a resolution giving Mars Petcare a 10-year, \$2.2-million PILT in exchange for building an \$89-million research and development facility. In addition to the tax abatement, Mars will receive \$10 million worth of infrastructure grants from the state for its 50-acre [20-ha] facility. In Memphis, FedEx plans to spend \$141.8 million to consolidate and expand flight-training simulator operations. The company is seeking a 13-year

tax break on new machinery and equipment as well as a six-year tax break on real property improvements. The investment comprises \$95.1 million in tangible personal property and \$46.7 million in improvements to real property, expected to generate \$32.1 million in tax revenue over the term of the PILT, while Memphis and Shelby County would give up \$14.6 million in abated taxes.

Minnesota's legislature passed a law requiring a December 1, 2012 report on PILTs for natural resource lands. The law provides that the commissioner of natural resources, in cooperation with the commissioners of revenue and of management and budget, as well as other stakeholders, will report to the chairs and minority caucus members of the Senate and House of Representatives regarding recommended changes to payment in lieu of taxes for natural resource lands. The report is to include an analysis of the current payment and distribution system and recommended changes to the purposes and criteria for payments, rates, alternative methods of reimbursing local units of governments and a formula for distribution of payments. The PILT Report Commissioners' Advisory Group was formed, and a Technical Work Group provides background information and analysis. For reports and material, see www.dnr.state.mn.us/aboutdnr/legislativeinfo/pilt/other.html.

Quirky but true ...

Palm Beach is building public restrooms at Midtown Beach after Mayor Gail Coniglio said she secured donations from two families of \$25,000 each towards the estimated \$175,000 project cost. Coniglio said providing restrooms is the right thing to do at the beach and will make the town eligible for up to \$1 million in state aid for beach fills, because the presence of restrooms enables Florida to redesignate access to that beach as primary public access rather than secondary access. Some critics were concerned that restrooms would alter the beach's character by drawing more visitors, attracting criminal activity and regulation by state and federal governments. The state's taxpayers paid \$2.6 million to re-nourish the beach, and county taxpayers had given the town an additional \$300,000, expecting better public access to it.

Need a home basketball court? Basketball star Michael Jordan listed his three-level **Chicago** residence, built circa 1994 with extensive renovations undertaken in 2009, for \$29 million. Amid 56,000 square feet [5,040 m²] of living space, a three-bedroom guesthouse, pool area, outdoor tennis court and

three climate-controlled, multi-car garages, there's an indoor basketball complex. It includes a full-size regulation court with cushioned hardwood flooring, competition-quality high-intensity lighting and a sound system to provide perfect acoustics. The 2010 taxes were estimated at \$165,224.

The property assessment for a tiny piece of property in **Saint John**, New Brunswick, where the city clock sits, has increased by 1,300%. The clock sits on a few metres of sidewalk with its own property identification number and tax bill. Assessed at \$100 last year, that bill amounted to \$2.21. This year, the bill will be \$30 because the land is now assessed at \$1,400. Some residents wonder why it is taxed at all. The clock was unveiled in May 2010 to honour the 225th anniversary of the founding of the city. Commercial Properties owns and maintains the clock, leasing the land from the city for \$1 per year, with the \$30 tax bill going to city hall. Local resident Aliesha Hunt said, "I think it's a nice clock, I mean, it's a beautiful piece. It adds to the uptown area," she said. "I don't know if we need to pay \$30 a year and if it needs to have its own address. That kind of seems a little silly."

Coast to Coast to Coast to Coast

Canada

British Columbia

In **Prince George**, 204 residents appealed their 2012 assessments, down from 254 last year.

In **Vanderhoof**, 80 people appealed their property assessments compared to 94 the year before, which Deputy Assessor Geoff Radke credits to enhancements to BC Assessment's online services. "I think as property owners are becoming more informed about their property assessment through these tools, they appear to be more satisfied with the overall assessment."

Metro **Vancouver's** council decided to increase residential and non-residential property taxes by 2.84%, based on recommendations from the Property Tax Policy Review Commission, which suggested a target distribution of 52% residential and 48% non-residential. To avoid the effect of one large increase in taxes for residential property owners, council agreed to a gradual increase: between 2008 and 2011, \$22.2 million was redistributed, with a balance of \$1.6 million remaining for 2012. The portion remaining is 0.51% in the non-residential tax base, to be approved by council in April and shifted to the 2.84% increase, for a total of 3.35%. The tax increase for non-residential property owners is expected to be 2.27%. See Vancouver's 2012 Capital Budget at www.vancouver.ca.

In **Kelowna**, a new tax exemption bylaw is underway, designed to encourage high-quality building developments. Council approved the Revitalization Tax Exemption Agreement, with a developer/owner qualifying for a 50% municipal share tax exemption for 10 years on improvements after the new office building is constructed. The bylaw was amended in 2011 as an incentive for property owners to invest in new projects that energize sections of urban centres. Properties within the incentive areas can qualify for municipal share tax exemptions on the improvements of up to 100% in the city's long-term objective to create places that attract pedestrians, commercial activity and residential development. See News Releases at www.kelowna.ca.

Alberta

The latest property assessment data in **Calgary** showed only one single-residential property left in the downtown commercial core (with four others in the wider downtown area). A *Calgary Herald* blog reported it was built in 1941, a time "when the city of nearly 86,000 people faced a housing shortage so severe one resident sought to convert his chicken coop into an apartment." Many thousands of people now live downtown in condominiums and apartments.

The Alberta **provincial education component in property tax revenue** is forecast at \$1.8 billion in 2012-13,

an increase of more than \$107 million over the 2011 tax year in the largest increase the province has made in 20 years. The provincial education tax increase represents an average tax increase of 6.4% for all properties in the province. Owing to assessment changes, it is projected to be approximately 8% in Red Deer. City Manager Craig Curtis said he was disappointed to learn of the increase. "I think it is important that municipalities challenge the province to find other sources to fund this increase. Almost all economists agree that funding program cost increases from property tax is regressive, and targets taxpayers with the least ability to absorb new costs." See www.reddeer.ca.

Edmonton property owners filed fewer complaints about assessments compared to last year, a number that has been almost halved since 2008. For 2012, 2,332 complaints were filed to the city's Assessment Review Board by the March 12 deadline, with 988 residential and 1,344 non-residential complaints. In 2011, 2,770 complaints were filed, with 6,971 filed in 2008. The city mailed out 326,600 property assessment notices. Edmonton property taxes aren't the only answer to city revenues, said Mayor Stephen Mandel. "We need to find a better way to raise revenues for cities that doesn't penalize people who own houses." The average Edmonton household apparently pays approximately \$17,000 in taxes to all levels of government with 6% to the city, 28% to the province and 66% to the federal government. The average monthly municipal tax bill is \$150, most of which goes towards police services, transit and roads. It's estimated the city will receive some \$978 million in property taxes in 2012, a 7.1% tax increase from last year. Of the city's revenue, 6% is expected to come through grants from other levels of government, including \$167 million through the Municipal Sustainability Initiative (MSI). Municipal Affairs Minister Doug Griffiths said that cash is expected to increase to more than \$1 billion each year through 2017. "We're already working on what the next MSI or next type of program [is] which is part of the whole discussion of roles, responsibilities and revenue with municipalities," he said. Griffiths said more than 100,000 people are expected to move to the province each year over the next 10 years, requiring more infrastructure and better resources. "There is only one taxpayer, so it's about how we're going to share revenues to build better communities," he said, adding that together, Edmonton and Calgary support two-thirds of the province's population.

Ontario

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

The seasonally adjusted **annual rate of housing starts** in Ontario was 77,300 units in January, up from 69,600 units

in December 2011, with the value of building permits issued reaching \$2.9 billion, the second-highest level on record.

Windsor's finance department is confronting an unprecedented number of tax appeals, with almost \$300 million in taxes being disputed by property owners, headed by Ford's Essex Engine plant, which is appealing more than \$36 million between 2003 and 2011. Devonshire Mall's owner, Ivanhoe Cambridge, is appealing the almost \$33 million in municipal taxes between 2009 and 2011 on its commercial property, assessed at \$253 million. Windsor Raceway received approximately \$300,000 back in its appeal of 2007 and 2008. The city lists 43 active appeals among Windsor properties valued in excess of \$10 million. In a report to council, Deputy Treasurer Janice Guthrie wrote that "significant increases in the magnitude of change (largely decreases) related to assessment values" contribute to funding issues, with appeals "usually successful to some degree," she said. "In general, we see reductions as small as 1 or 2%, but they've been as high as 40%." It was noted that even a 1% reduction for properties under active appeal would amount to more than \$17 million in lost municipal taxes (representing the 60% municipal portion on almost \$30 million in lost taxes), equivalent to a tax rate hike of more than 4%. Larry Hummel, an MPAC vice-president and chief assessor, said, "It's largely related to the economy and what's happening to industry," and that places such as Windsor are taking a hit because industrial facilities are underutilized and factories and suppliers are closing. Guthrie also said, "The big companies are taking a really aggressive stance." Four years ago, Windsor's casino successfully appealed its \$13-million tax bill by half; a new appeal has been filed, arguing that the casino, convention centre/hotel and parking garage are still paying too much (more than \$12 million over the past two years). The three car manufacturing companies are also appealing and among others, Walmart, Loblaw's, Superstore, Costco, Lowe's, Silvercity, Hilton Hotel, The Bay and Hampton Inn are filing appeals totalling almost \$300 million in taxes in properties assessed at over \$1.8 billion.

Three contracts in the **Manvers/Bethany/Pontypool** area offer a combined total of 31.5 megawatts of wind turbine electricity production. Rose McLean, an MPAC vice president, said there haven't been a lot of sales yet for determining a property tax trend in areas with turbines. "Right now, we don't see any influence or impact." She notes MPAC reduces assessments for properties that back onto major power line routes. When super mailboxes were introduced, she says people had concerns that others would leave garbage on their lawns when they picked up their mail. So, MPAC reduced the assessment value for homes with such mailboxes in front of them. As that perception went away, property values went back up. McLean said that more than 200 factors are used in determining property values, and MPAC will continue monitoring values near wind turbines. "It may be that over time we would see evidence in the market that something is warranted, but right

now, it's not there," she said. "Eventually, if wind turbines have an impact on property value, we would recognize it."

New Brunswick

Saint John Transit's new headquarters has a 15.9% increase in its property assessment for another \$60,000 in taxes. The transit commission's assessment rose from \$378,347 to \$438,495 for 2012.

USA (NB: All figures in US\$)

Kansas

House members approved a measure to provide Kansas cities and counties with \$90 million in **property tax relief** but soon after, the bill's adoption was reversed. The bill would require public notification when property valuations increase, restoring a city-county revenue sharing program that ran from 1938 to 2004 requiring local governments to use money to reduce property taxes. The bill would share \$45 million in both 2013 and 2014 with the intent to end stealth tax increases. The house reversed the measure after members discovered that certain items in the original bill were deleted when the property tax relief measure was added.

Iowa

State representatives approved a \$1.2-billion **property tax relief** plan that detractors warned would cost taxpayers more than \$1 billion over time. House File 2274 went to the Senate, where it joins three other house-passed property tax relief plans and a \$200-million Senate plan. The plan provides homeowners with \$417 million in property tax relief, rolls back taxes on commercial property by 40% over eight years and provides approximately \$1 billion in backfill payments to cities and counties to make up for some of the commercial property tax money that would be lost. The plan also accelerates tax relief to businesses with assessed valuations of \$400,000 or less, from eight years to five years.

Tennessee

Nashville is to decide soon whether entertainer Dolly Parton and her business partners can get a tax break on their proposed water and snow park. Mayor Karl Dean has proposed a 60% property tax break for Dollywood and Gaylord Entertainment, builders of the new theme park near the Grand Ole Opry. The incentive would be in effect for approximately 12 years, according to the proposal. According to *The Tennessean* newspaper, the proposal refers to a study by University of Tennessee economists that noted the park is expected to create more than 1,900 direct and indirect jobs during construction and 1,800 jobs when it opens. The study anticipates the attraction will draw 500,000 visitors a year, more than a third of them from out of state. Parton announced plans for the \$50-million project in January 2012, with plans to open in mid-2014.

Michigan

Milford Township is refunding \$483,000 to General Motors Corporation after an agreement to reduce property taxes requiring the township to reimburse a portion of taxes paid during 2009–11. The agreement also hits the Huron Valley Schools budget with \$1.7 million, as well as other taxing authorities required to pay, such as the local zoo, college and metropolitan authority. The agreement resolves a dispute over property values initiated in 2009 by GM, which argued its assessments were too high. The reduction is slightly more than 30% per year for the past three years, less than the 80% cut per year GM sought. Upset that GM received a bailout and is now handing out bonuses to employees, Milford Township Supervisor Don Green said, “After all the [tax] abatements we’ve given GM over the years – which is a 50% reduction in taxes – and then they turn around and want this?”

Foreign Affairs

United Arab Emirates

According to the Land Department, its Real Estate Valuation Committee valued 1,971 properties in 2011 for a value of AED99 billion – 63% of which were for undeveloped plots of land and 37% for finished buildings. Mohammad Khodr Al Dah, head of the Real Estate Appraisal Centre, said that although requests for property valuation declined in 2011, the agency received up to 3,000 valuation requests in each of the prior two years, adding that the decline in requests was a sign of market stability. See www.emirates247.com.

South Africa

A general valuation is required to be undertaken at least once every four years under the *Municipal Property Rates Act*. The first, released February 2008, became effective for rating purposes July 1, 2008. Durban’s eThekweni Municipality released its second General Valuation in February 2012 of more than half a million property entries, the vast majority of which are residential. See www.durban.gov.za.

Namibia

The Minister of Lands and Resettlement introduced the Property Valuers Professional Bill to regulate the valuation of properties, to be called the Namibian Council for the Property Valuers Profession. Alpheus Naruseb said the Act is to register professionals, candidates and categories in the valuation profession and introduce internationally accepted valuation principles and best practices, regulating the sector through accountability mechanisms. Naruseb also said that property values have become unrealistically inflated to such an extent

WORK WORD

scut puppy, *n.* Team gofer who books meeting rooms, does the photocopying and hotfoots it to Staples for office supplies – an assignment that will appear on his résumé as “strategic administrative support.”

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

that land prices reached unprecedented levels beyond the affordability of the majority of the population. The Bank of Namibia had raised concern over the lack of regulation, which it said has resulted in banking institutions’ conducting valuation in a discretionary manner. Previously, valuers registered either under the *Estate Agency Act* or were sworn in as appraisers under the *Magistrates Act*, meaning there was little professional accountability. The minister said the drafting process involved comparisons with situations in other African countries as well as Australia, Canada, Fiji, Singapore, Sri Lanka, Malaysia, New Zealand, the United Kingdom and the United States. He said the bill has received the full backing and support of practising professional valuers, as well as the Bank of Namibia. See <http://209.88.21.36/opencms/opencms/grnnet/MLRR/The-Land>.

QUOTABLE QUOTE

“ Politics, at its heart, is simple: show up. Listen. Put in the long days. Don’t be afraid to say what you believe in, but be prepared to bend to achieve success. Be optimistic. ”

– Jack Layton

Transitions

In Ontario, Kincardine's new Chief Administrative Officer is **Murray Clarke**.

In Alberta, **Simon C. Farbrother**, City Manager in Edmonton, was selected as president-elect of the International City/County Management Association. Morinville's new Chief Administrative Officer is **Debbie Oyarzun**.

ONESOURCE Property Tax group formed a strategic relationship with AEC International, the Canadian-based property tax and valuation consulting firm, to deliver a single property tax platform for the United States and Canada. "We were looking for a solution that would help us deliver on our clients' growing needs for property tax compliance across all of North America," said **Gary Newell**, AEC's CEO. The relationship forms the largest North American body of property tax and realty consulting professionals, with market coverage of seven major Canadian metro markets combined with the geographic reach of Thomson Reuters US of more than 650 professionals in 28 locations.

Izabela Mucha was appointed Head of Valuation & Advisory for Cushman & Wakefield's Warsaw office, responsible for coordinating the work of property valuation and research analyst teams in the commercial real estate market in Poland and eastern markets (Baltic states, Belarus and Ukraine).

In the US, Class Appraisal is now a contracted partner of **Bradford Technologies**.

In New Zealand, Macpherson Valuation will be part of the **Telfer Young Otago** group.

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