

FOCUS & MUNICIPAL ASSESSMENT TAXATION

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FEATURE

United Kingdom valuation agency reduces property values near wind farms

The UK Valuation Office Agency (VOA) is setting new precedents by approving property valuation reductions for homes near wind farms. While the VOA received other applications for value reductions near wind farms, *The Telegraph* newspaper reported that the number is unavailable because only those cases reaching appeal are made public. The VOA decisions to move certain houses close to wind farms into lower council tax bands is the first official recognition that turbines can lower the value of nearby homes. The value of a home 650 yards [591.5 m] from a wind farm in Devon, England was reduced from £400,000 to £300,000 as noise and visual intrusion made the property less valuable, which resulted in savings of about £400 a year. In addition, at least three other properties were moved into lower tax bands. A 2008 ruling reducing the valuation on a £170,000 home with a turbine 1,000 yards [910 m] away was apparently the first official indication that wind turbines have negative effects. In that case, real estate agents refused to list the property for sale owing to noise from the turbines, acknowledging the deleterious effect of wind farms on property sales and prices. See www.voa.gov.uk.

The Michigan State Tax Commission recommended that local authorities change determination of the taxable value of utility-scale wind turbines in paying personal property taxes on industrial property. However, some townships continue to follow the old method in assessing wind turbine taxable value, and at least one appeal was filed with the Michigan Tax Tribunal. For the *Synopsis of Michigan Renewable Energy Legislation 2011–2012 Pending or Passed*, which includes at least eight property tax incentives, see www.michigan.gov/documents/mpsc/mirenenergylegislationaug2012_393993_7.pdf. See form 4565, 2012 Wind Energy System Report at www.michigan.gov/documents/taxes/4565_fillable_220079_7.pdf and the April 2009 memo to state assessors and equalization directors at www.michigan.gov/documents/treasury/WindEnergyMemo_275319_7.pdf.

Wind Farms 101

IAAO Webinar

Wade Patterson, Assessor, Garfield County Oklahoma and Gary Snyder, RES, Government Specialist at Oklahoma State University describe wind farm components and how assessors can be involved before and during any project's development phase. The presenters examine wind energy companies' consideration of factors such as environmental conditions, substation locations, the grid for purchase, transportation and distribution of the eventual natural resource. For the webinar, see www.iaao.org/sitePages.cfm?Page=427 and click on "Marketplace."

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FEATURE

Vermont strengthens communication with professionals and public, passes property tax exemption for solar installations

Vermont's Department of Taxes established new initiatives designed to strengthen the department's communication and collaboration.

- The Tax Advisory Board will provide a public forum for communication; provide ideas, input and perspective to the commissioner; assist in developing tax policy and identifying improvements in its administration; and provide constructive observations regarding current or proposed policies.
- The department created a Tax Technical Working Group of 13 tax professionals to provide a regular forum for communication and collaboration between the commissioner the tax professional community. Members will keep the commissioner apprised of developments and concerns within their community on matters of tax administration, policy and outreach.
- The department formed the Division of Policy, Outreach and Legislative Affairs.

"The tax law is becoming more complex, reflecting our world," said Tax Commissioner Mary Peterson. "Simultaneously, customer service expectations are rising. Open and transparent collaboration is the key strategy to help government agencies, businesses and individuals work together in a positive manner."

Vermont also passed a 100% property tax exemption for solar photovoltaic (PV) systems up to and including 10 kilowatts (kW). For systems greater than 10 kW, the state assesses a uniform \$4 per kilowatt (kW). This applies to the equipment, not

the land, whether commercial, industrial, residential, multi-family, low-income residential or agricultural. The 100% exemption for small PV systems expires January 1, 2023, although a study will be completed by January 15, 2021 recommending whether the exemption should be continued and the \$4/kW uniform rate amended. The exemption and uniform assessment apply to state-level property taxes (education property tax); municipal property taxes may still apply. Recommendations include:

- Threshold for valuing solar and farm methane projects;
- Maintaining municipal responsibility for renewable energy property assessment;
- Options for municipalities to exempt or stabilize the value of renewable facilities;
- Valuation methodology recommended by this report (generation, income approach, replacement cost new less depreciation, comparable sales);
- Farm methane;
- The rate used to calculate the capacity tax and its effective date;
- Property tax treatment of biomass-fuelled electricity generation;
- Renewable energy for thermal production;
- Leased land vs. owned land.

See the 8-page Report on the *Valuation of Renewable Energy Property* at www.leg.state.vt.us/reports/2012ExternalReports/274975.pdf.

Legal Briefs

Bedford Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision, Slip Opinion No. 2012-Ohio-2844. No. 2010-0339. Appeal from the Board of Tax Appeals, No. 2007-M-1059.

In this appeal of a real property valuation case, the owner of four contiguous parcels improved with substantial warehouse space challenged an increase to the 2006 valuation of property ordered by the Board of Tax Appeals (BTA) at the instigation of the Bedford Board of Education (school board). The BTA reversed the decision of the Cuyahoga County

Board of Revision (BOR), which had retained the auditor's valuation of \$3,713,500. The BTA valued the property by using the allocated portion of the March 2006 sale price, which increased the valuation to \$4,835,000. On appeal the owner, Alexander Road LLC, contended it proved the allocated sale price is not reflective of market value through testimony regarding the allocation and by showing that two principal tenants departed from the premises at or shortly after purchase. It also argued that if the sale price is held to furnish

the criterion of value, the figure should be \$4,698,700 rather than \$4,835,000, reflecting a \$136,300 deduction for personal property on the conveyance fee statement. The school board contested all assertions.

Court held the BTA erred by ignoring and failing to weigh the significance of the testimony regarding the seller's tax motivations in allocating the sale price to the subject property: "Because it is the duty of the BTA to weigh the evidence and determine the facts concerning valuation, we must remand for proper consideration of the effect of that testimony." As for the departure of tenants, the BTA correctly found vacancies that occurred after the transfer did not invalidate the allocated sale price as the criterion of value for the property. Finally, if the BTA on remand finds again that the sale price furnishes the criterion of value in spite of testimony regarding the seller's motivations, there should be no deduction for

value associated with personal property because the record contains no corroborating evidence. Based on these holdings, "we affirm in part but vacate the decision of the BTA, and we remand for further proceedings." The BTA acted reasonably and lawfully by finding the taxpayer presented no corroborating evidence in support of an allocation of sale price to personal property, rejecting the taxpayer's tenant loss as a basis for relief. But the BTA erred by failing to determine the reliability and probative value of testimony regarding the seller's tax motivations in allocating the sale price. "We therefore vacate the BTA's decision and remand" so that the BTA may consider the foundational adequacy and probative value of that testimony and determine its effect on propriety of the allocation for purposes of valuing the property. For the 15-page slip decision, see www.supremecourt.ohio.gov/rod/docs/pdf/0/2012/2012-ohio-2844.pdf.

PILT: Payment in Lieu of Taxes Roundup

Rural communities in the United States are receiving the largest amount of money ever distributed under the US PILT program. A total of \$393 million is being given to more than 1,850 local governments in this last of five years under the *Emergency Economic Stabilization Act* of 2008. President Barack Obama's 2013 budget proposed a one-year extension by maintaining the existing formula for calculating payments considering acreage, population and prior year payments. In calculating the 2012 payment, per-acre amounts were adjusted for inflation from 2011 of, per acre [0.4 ha], \$2.42 and 33 cents to \$2.47 and 34 cents per acre. Population variables were adjusted from \$65.20 to \$162.98 upward to \$66.49 to \$166.21 per capita. The Department of the Interior collects approximately \$16 billion each year from commercial activities such as oil and gas leasing, livestock grazing and timber harvesting. For the full list of funding by state and county, see www.doi.gov/pilt.

Donald Trump's stalled restaurant/catering hall at New York's Jones Beach – Trump on the Ocean – will now be built at the site of the Boardwalk Café, which closed in 2003. With the property owned by the state and exempt from property taxes to the Wantagh School District, its new superintendent is requesting a PILT payment. The deal between Trump and the state follows a five-year legal battle and includes a 40-year lease for construction and operation of the facility, with an annual base rent of \$200,000 to the New York State Office of Parks, Recreation and Historic Preservation, adjusted for Consumer Price Index.

WORK WORD

shelf-clutter, *n.* Proliferation on grocery shelves of supposedly new and improved products that are minor variations on the original, part of the "land grab" by the marketer to hog shelf space and crowd out rivals. This explains why there are 16 flavours of Eggo waffles, 19 varieties of Colgate toothpaste and 72 versions of Pantene hair-care treatments.

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

QUOTABLE QUOTE

“The reason there are so few female politicians is that it is too much trouble to put makeup on two faces.”

– Maureen Murphy, Illinois House of Representatives, 1993–1997

Resources: New & Noted

The Reform of Business Property Tax in Ontario: An Evaluation

By Michael Smart, Professor of Economics

This IMFG Paper by University of Toronto evaluates the impact of lowering business property tax rates on business location and employment in major Ontario cities and assesses the property tax reforms during from 2001 to 2004. For the 30-page download, see www.munkschool.utoronto.ca/imfg/uploads/202/imfg_no.10_online_june25.pdf.

“Heads and Beds: The City of Kingston’s Approach to Changing the Levy”

Presentation to the Town & Gown Association

Kingston Mayor Mark Gerretsen has taken a leadership role in Ontario to advocate for the “heads and beds” levy to be adjusted. At a recent association meeting he presented four objectives: to adjust the rate to inflation; ensure that municipal infrastructure investment meets the current and future needs of Ontarians; reduce pressure on local property taxes; and create fair and equitable arrangements for municipalities so that the right tax supports the right service. See www.tgao.ca/assets/symposium2012/HeadsAndBeds.pdf.

Property Tax Delinquency and the Number of Payment Installments (Working Paper)

By Paul Waldhart & Andrew Reschovsky

In considering the potential impact that property tax administration has on reducing delinquency, a new paper shows that property owners are less likely to be late with their tax payments if, per year, they make three instalment payments instead of two payments. In particular, reducing the amount of money a taxpayer must pay at any given time may reduce the rate of delinquency. This study investigates the relationship between the number of annual payment instalments and the property tax delinquency rate using multivariate regression techniques and five years of data from Wisconsin municipalities. The results indicate that increasing the number of instalment payments from two to three per year reduces the delinquency rate by almost half. However, allowing more than three instalments does not lead to a statistically significant reduction in the delinquency rate. For the 18-page PDF download, see www.lincolninst.edu/pubs.

Publications are available from **Nova Scotia’s Property Valuation Services Corporation** in the categories of Annual Reports, 2012 Board Minutes and Property Services. See www.pvsc.ca/property-services/annual-reports.

A Dictionary of Taxation, 2nd edition

By Simon James

This second edition contains more than 200 new or substantially revised entries of the accessible definitions and terms describing aspects of tax and tax systems around the world. The entries relate to analysis of taxation, key concepts, major developments and controversies. The dictionary draws on economic, accounting and legal aspects of taxation, as well as contributions from other social sciences to the understanding of taxation and its effects. Hardcover, 320 pages, 2012.

\$195, Edward Elgar

ISBN: 978184980122 5

www.e-elgar.com/bookentry_main.lasso?id=13948

Note: A review will appear in a future issue of Focus.

A state grand jury report found that **New York City’s** property tax system needs to be changed, examining the filing of false documents and information about properties including rentals, condominiums, cooperatives, hotels and parking garages. It noted that authorities don’t have enough power to deter false filings and face a high cost to investigate them. “Some unscrupulous individuals and entities routinely try to cheat the city out of this valuable revenue stream by filing false information with city agencies,” said Manhattan District Attorney Cyrus Vance Jr. As property taxes are New York’s biggest revenue source, the report makes seven recommendations, including civil sanctions for false filing, new technology to detect property tax fraud and changes to criminal law to make some tax offences felonies. Proposed changes cover Real Property Income and Expense statements, required for any property assessed at greater than \$40,000. Property owners would also be required to make sworn statements about filings, with perjury prosecutions for false statements. One study in the report reviewed showed 60% of owners failed to report income from signs posted on their properties. In the search box at www.manhattanda.org, enter “NYC property tax system.”

Improving the Performance of the Property Tax in Latin America (Policy Focus Report)

By Claudia M. De Cesare

This new policy report states that a comprehensive framework can help improve property tax systems in Latin American countries in financing local public services in fast-growing areas. Reforms would enable municipalities to increase local revenues for investment in local public services as improvements in property tax collections strengthen local governance, underscoring the shared responsibility of citizens and authorities for urban development. Challenges in establishing a successful and sus-

tainable property tax include the fact that public officials who are responsible for administration often face intense political pressure and public dissatisfaction. Large disparities in income and wealth complicate setting equitable property tax rates. Limited access to data on property sales prices hampers accurate valuations, as does the great diversity in land tenure and occupation patterns. Added difficulties include the distrust of public authorities by many taxpayers in view of weak governance and corruption, as well as informal land occupation, which requires significant efforts to update cadastral records. Reforms to overcome roadblocks to successful property taxation include:

- *Fiscal policy:* Local jurisdictions should be able to collect property taxes autonomously and guarantee universality of the tax. These goals can be achieved by adopting policies that adhere to basic principles of equity, ability to pay, universality, legality and certainty, effective administration and transparency.
- *Tax policies:* A sustainable tax system avoids policies that enable tax delinquents, erode the universality of the property tax and create inequities and inefficiencies. The same level of government should decide on public expenditures and set tax rates.
- *Assessment practices and collection procedures:* Some administration shortcomings relate to property cadastre systems, which may be more sophisticated than local technical capacity can support or be costly relative to the revenues produced

by the tax. Better administration requires increased efforts to design cadastres for sustainability and more flexible approaches to improve the accuracy of valuations.

In addition, consistently applying sanctions for tax evasion can help to improve collections. Effective public information campaigns on taxation procedures and on the use of tax revenues can strengthen fiscal culture and promote trust. The report will be translated into Spanish and Portuguese (*Tributación Inmobiliaria en América Latina/Tributação Imobiliária América Latina*). www.lincolninst.edu/subcenters/property-tax-in-latin-america

2012 Municipal Tax Property Report

Canadian Federation of Independent Business
Small business owners are paying nearly 300% what residential owners pay for the same value property in British Columbia communities, said the Canadian Federation of Independent Business (CFIB). In 2011, small business owners paid 2.78 times as much in property taxes as residential taxpayers. CFIB recommends that municipal governments cap any gap between business and residents at a maximum of 2 to 1; provide earlier tax notices for commercial taxpayers; allow commercial taxpayers to remit taxes in monthly or quarterly instalments; and extend the homeowners' grant to business owners occupying live/work spaces. For the 28-page report, see www.cfib-fcei.ca/cfib-documents/rr3264.pdf.

FEATURE

Stadium promoters “grasping at straws” by “investing” public funds

South of Philadelphia, Chester, Pennsylvania – where some 35% of the 34,000 residents live in poverty – has been in a program for distressed communities since 1995. However, public funds covered 71% of costs, and Delaware County sold \$28.6 million in general-obligation debt in 2009 to help pay for an 18,500-seat stadium for a soccer team. The Philadelphia Union's stadium was proposed as the anchor in a \$500-million development projected to generate \$69 million a year in economic gains, as well as \$19 million in annual tax revenue. The state provided \$45.5 million, with \$10 million from the Delaware River Port Authority, which collects tolls on area bridges and trains.

As a professor four years ago, John Linder questioned why the complex was approved; now mayor since January, he's been trying to make the PPL Park, which opened in 2010, generate enough funds to meet costs. Under the agreement,

the team is to provide \$500,000 a year in PILT funds but missed its 2010 payment. The county raised the hotel occupancy tax from 2% to 3% to help pay off debt, and levies for parking and amusement fees might follow. Nick Sakiewicz, the team's chief executive officer, said development stalled by the recession is now stalled because of fee proposals.

“Stadiums tend not to be good neighbors at developing the areas around them,” said Victor Matheson, a sports economist at the College of the Holy Cross in Massachusetts. People are “grasping at straws” with such venues, hoping that “investing” public dollars in facilities will pay off. Bloomberg reported that at least \$10 billion in municipal debt backs professional sports venues. See <http://search1.bloomberg.com/search/?q=sports+%22property+tax%22>.

Coast to Coast to Coast to Coast

Canada

British Columbia

Assessments for four Concord Pacific lots by BC Place Stadium had assessments significantly reduced between 2011 and 2012 by \$22.4 million, according to figures from the BC Assessment Authority (BCAA). This amounts to a \$500,000 reduction in revenues, said Patrice Impey, Vancouver's general manager of financial services. Approximately 61% of Vancouver's revenue is from property tax. Other neighbourhood sites such as that next to BC Place, also owned by Concord, were assessed at \$21 million for 2012, up from \$3 million last year. Built as part of a freeway in the 1970s and cancelled after a public backlash, the twin roadways are being reconsidered. Land disputes between Concord and the False Creek Residents Association (www.falsecreekresidents.org) continue. The association has been lobbying for a park, maintaining that Concord benefited from unrealistically low tax rates. The neighbourhood group has two assessment appeals for properties at the BC Property Assessment Appeal Board (www.concordpacific.com/vancouver-condo-for-sale.htm). In general, values reflect "development possibilities" under the Northeast False Creek Official Development Plan. See <http://vancouver.ca/commsvcs/planning/necf>.

Alberta

Edmonton council approved the schematic design for a proposed downtown arena and reaffirmed a budget of \$450 million. The next phase will bring the design to 60% completion, when PCL Construction will present a guaranteed maximum price for construction to the city and Katz Group for approval in early 2013. See www.edmonton.ca.

Ontario

(Note: Acronym MPAC is Municipal Property Assessment Corporation)

The average sale price for residential properties in Ontario rose by 17% between January 1, 2008 and January 1, 2012, according to MPAC's first *Market Snapshot* report on residential sale price trends. "We have a vast amount of current, detailed information on residential sale prices across Ontario," said Larry Hummel, MPAC's Chief Assessor. "We wanted to share some of this information with property taxpayers and underscore the link between home prices, set by the real estate market, and assessed value." MPAC analyzes actual sale prices of similar properties to help establish the assessed values of more than four million residential properties as well as more than 800,000 farm, commercial, industrial and other property types. In the past four years, the average value of an Ottawa home has gone up 24%, Toronto up 23%, York

Region up 28%, Halton-Peel 22% and Durham up 12%. Northern Ontario shows the biggest growth, with Timmins up 29%, Thunder Bay up 26% and Sault St. Marie up 25%. Home values in Guelph and surrounding communities in Dufferin and Wellington counties increased by an average of 15%, 6%-7% in Peterborough and 7% in the London area. Property assessment notices will be mailed to owners this fall, being the second year in Ontario's four-year assessment and phase-in cycle. See the *Market Snapshot* at www.mpac.ca.

Nine of the top 10 **Windsor** taxpayers are appealing taxes, including the downtown offices of Ontario Lottery and Gaming Corporation, which saw valuation reduced from \$10.7 million for one property to \$5.5 million for their two properties. Caesars Windsor now pays half the taxes it did before it expanded to include a multi-storey luxury hotel and convention centre. Ford Motor Company's recent MPAC decision covering the tax years of 2003-2008 saw its city tax cut by \$10 million; four Ford properties paid \$10.3 million in taxes in 2002. Two of those operations have ceased, and Ford has again appealed its \$4.1-million 2012 tax bill. City treasurer Onorio Colucci said that making up every \$4 million in lost taxes equates to a 1% tax hike, or an equivalent amount of spending to be cut elsewhere. "The appeals are huge," he said, with percentage of industrial taxes falling from 16.3% in 2002 to 9.1% in 2012, just 9.1% of the city's total property tax revenue of \$393.5 million. In 2002, seven of 10 top taxpayers were Big 3 industrial properties, but that figure has dropped to only three on this year's list, and General Motors no longer even rates mention as a Windsor corporate taxpayer. Colucci said any tax hike would likely fall more onto homeowners, who now make up 51% of the tax levy, up from 44% in 2002. The city takes another big budget hit next year after the province announced it was ending its racetrack municipality contribution agreement with municipalities hosting racetrack slots, with Windsor receiving \$1.54 million to cover the period ending March 2013.

Nova Scotia

"Private Nova Scotia property info is widely available ... in Ontario," wrote Tim Bousquet in *The Coast*. For three years, the local real estate and appraisal industries have asked that property sales information be a free public record, but under the province's *Freedom of Information and Protection of Privacy Act*, such information is not publicly available because of privacy concerns. However, the information has been sold to MPAC, which sells it to Canadian banks and financial firms. Bousquet writes that sales data have been publicly available in every other province, and that some information is available to some realtors, but the province's Property Valuation Services

Corporation, “which relies on government-provided sales data to make assessments,” has sold the data since 2009, receiving more than \$61,000. “Service Nova Scotia, the agency responsible for collecting property sales data, has been rebuffing efforts to make that data public, all the while PVSC has been selling it, ultimately to Bay Street,” he wrote. The NS legislature passed Bill 73 which, starting in 2013, makes property sales data a public record available through the PVSC website.

USA (NB: All figures in US\$)

Ohio

Legislation on the valuation of real property in Ohio (HB 487) is the first major change in the statute in more than 40 years, with an amendment to RC 5713.03 clarifying what real property interest is to be valued by reversing a recent Supreme Court precedent dictating acceptance of a sale price as value. With the amendment, the law now specifies the true value being “fee simple estate, as if unencumbered.” Under old case law, the Ohio Supreme Court affirmed the state valued the fee simple estate as free of all encumbrances, including a lease. Since the mid-1970s, legislation specified a county auditor “shall” consider a sale price of real property to be true value. While the court interpreted this to mean a sale must be considered, it did not require that all sale prices be accepted, because not all reflect market value. In a 2005 case, the Supreme Court concluded that all its prior decisions had disregarded the language of RC 5713.03, and circumstances affecting the sale price were to be disregarded. The court stated that a leased fee sale was also acceptable as the value of the real property. This was interpreted by the Ohio Board of Tax Appeals to allow for the use of sale-leaseback transactions to value real property interest for taxation purposes. New legislation no longer requires a sale be automatically adopted as value: the new language provides only that an auditor “may” consider sale price as value. When combined with fee simple language, the new standard for accepting a sale price means it must reflect the true value of the property’s fee simple interest to reflect value. While the change benefits some taxpayers, it will adversely affect those who have enjoyed a lower value

because of a below-market lease, or where a sale price was artificially low due to other factors. Questions also remain because legislation contains an uncodified section regarding the timing of the implementation. See www.legislature.state.oh.us/bills.cfm?ID=129_HB_487.

Michigan

Voters in three surrounding counties agreed to raise their property taxes to help the Detroit Institute of Arts (DIA). The DIA operates without a significant endowment and receives no financial support from the city or state. Voters approved a millage tax levy of approximately \$15 for every \$150,000 of a home’s fair market value. This will raise approximately \$23 million annually. Residents of these three counties make up 79% of the art institute’s 400,000 annual visitors, and the DIA is giving free, unlimited admission to residents of the counties who approved the tax (where attendance has tripled since the vote). The Minneapolis Institute of Art and the St. Louis Museum rely on property taxes for operation costs, and voters in the same three Michigan counties approved a similar tax levy to fund the Detroit Zoo in 2008 and SMART bus system in 2010. “We know people are voting to fund public goods like libraries and bike paths, but are millage overrides going to be the new paradigm?” queried Richard Pomp, a law professor at the University of Connecticut.

Missouri

In March, 3M appealed the 2011 property valuation of a City of Nevada property of almost \$11.1 million, claiming the valuation should be \$3.2 million. The first appeal to the Board of Equalization did not change the assessed value, so a hearing was scheduled with the Missouri State Tax Commission. The company and the Vernon County assessor’s office had independent appraisals performed, with 3M accepting a \$9-million valuation for the 2011/12 tax years in exchange for dismissal of the appeal hearing. 3M said it expects the assessor’s office to review sales comparables used in their appraisal when conducting the analysis for 2013. The original valuation would have created revenue of \$220,130; at \$3.2 million, the revenue would be \$56,286.

Quirky but true...

More than 40 street poles have been bent, buckled or broken in the past 18 months in an area of South Auckland, New Zealand. The poles, with signs bearing notices such as parking restrictions, are estimated to cost thousands of dollars to replace. “Prostitutes use these street sign poles as dancing poles,” said Donna Lee, a member of the Otara-Papatoetoe Local Board. “The poles are part of

their soliciting equipment and they often snap them,” she said. “Some of the prostitutes are big, strong people.”

Toronto’s road hockey ban comes with a \$55 fine, although the bylaw is rarely enforced. While officials say the bylaw

should remain to protect Toronto from legal liability, Kingston Mayor Mark Gerretsen said his city has not had any issues since it legalized road hockey in 2008. Road hockey is permitted there on residential streets with a speed limit of 50 km/h or lower, between 9 a.m. and 8 p.m. Toronto spokesperson Bruce Hawkins confirmed that a report on the issue was postponed to September 2012. "Some laws are dumb," said comic and actor Colin Mochrie. "They are made for some long-ago reason no longer in effect today. You don't want kids to flout the law, but it is good for Canadians to have a bit of outlaw in them."

Calendar

46th Annual National Workshop
Canadian Property Tax Association
September 30 to October 3, 2012
Banff, AB
<https://cpta.org>

Municipalities Newfoundland & Labrador
October 4 to 6, 2012
Gander, NL
Community Cooperation was launched in 2003 as an initiative of the MNL. It conducted the first provincial census of municipal governments and survey of elected officials in 2003 and again in 2007.
mnl@municipalitiesnl.com
800-440-6536
www.municipalitiesnl.com

18th Annual Property Tax Seminar
American Property Tax Counsel
October 11 to 13, 2012
Half Moon Bay, California
The APTC invites industry leaders to collaborate on developing new approaches to controlling property taxes. At a time when real estate values are at historical lows, and with tremendous pressure on local governments facing budget deficits, the seminar promises to provide each attendee with real-world data and tools necessary for successful appeals.
www.aptcnet.com/news-events

INTERGEO
October 9 to 11, 2012
Hanover, Germany
Topics include Open GeoData and energy issues, cloud computing, 3D and new technologies, urban development and property valuation. The 2nd Navigation Conference and 3rd CLGE Conference of European surveyors will also take place.
www.intergeo.de/en/index.html

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