Publisher's Note

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ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK

Jack Walker and Jerry Grad Release No. 2, October 2025

This must-have resource provides a comprehensive guide to the principles of assessment of real property, the relationship between assessment and property tax, property tax itself, as well as administrative law and other legal underpinnings that clarify this complex area of law. This book takes a unique approach to discussing both law and valuation, and is updated regularly to focus on recent, significant changes to the legislation.

What's New:

This release features updates to Appendix A (Assessment Legislation) and Appendix WP (Words and Phrases).

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Highlights

- APPENDIX WP WORDS & PHRASES New term WP:54.30 BIAS Bias is a predetermination or making a decision on factors that are not related to the evidence and the case before the court or the Board: *Gopalan v. Joseph* (2024), 2024 CarswellOnt 21945, 2025 ONSC 4347 (Ont. Div. Ct.) at para. 8 Myers J.
- APPENDIX WP WORDS & PHRASES New term WP:285.50 PROCEDURAL FAIRNESS British Columbia Procedural fairness comprises the right to be heard and the right to an impartial hearing: Sull v. Trevitt (2025), 2025 CarswellBC 2114, 2025 BCSC 1366 (B.C. S.C.) at para. 22 Chan J.
- **LEGISLATIVE UPDATES** Updates have been made to the following legislation: Assessment Act, R.S.O. 1990, c. A.31; General Regulation, O. Reg. 282/98 and the Assessment Review Board Act, R.S.O. 1990, c. A.32.