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<p><b>ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK</b> <b>Jack Walker and Jerry Grad</b> <b>Release No. 1, July 2025</b></p>
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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 Chapter 2 (Liability to Assessment and Exemptions from Taxation), Chapter 3 (Interpretation of Statutes), Chapter 7 (Appeal to the Assessment Review Board) and Appendix WP (Words and Phrases).

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## Highlights

- **APPENDIX WP—WORDS & PHRASES—New term WP:1.50 Abuse of Process**—The case law on abuse of process confirms that this common law doctrine focuses on the integrity of the justice system rather than the particular interests of litigants. Inordinate delay, I stress, risks bringing the administration of justice into disrepute. For this reason alone, courts must sanction it whenever it is brought to their attention. They possess a wide range of remedial tools — including declarations, costs, orders for an expedited hearing, reductions in penalty, and stays of proceedings — to grant relief that is proportionate to the abuse of process. In determining the appropriate remedy, courts must consider the length, causes, and effects of delay as well as the public interest: *Law Society of Saskatchewan v. Abrametz*, 2022 CarswellSask 316, 2022 CarswellSask 317, 2022 CSC 29, 2022 SCC 29, [2022] 2 S.C.R. 220, [2022] 2 R.C.S. 220, 2022 A.C.W.S. 492, 470 D.L.R. (4th) 328, 510 C.R.R. (2d) 199, 99 Admin. L.R. (6th) 171; Cote J., dissenting para. 131. (This decision is discussed in section 7:86.50 of the text.)
- **APPENDIX WP—WORDS & PHRASES—New term WP:100.50 Deduct**—The word, “deduct” has a very arithmetical meaning. Webster’s Online dictionary states that deduct is a verb that means “to take away (an amount) from a total: subtract”. The Oxford English Dictionary similarly states that deduct means, “To take away or subtract from a sum or amount”. The French text “Sont Déductibles” has the same meaning: *Rosen v. The King* (2025), [2025] 3 C.T.C. 2155, 2025 D.T.C. 1004, 2025 CarswellNat 99, 2025 TCC 6 (T.C.C. [Informal Procedure]) at para. 18 Ezri J.