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ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK Jack Walker and Jerry Grad Release No. 2, April 2024

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 1 (Fundamental Concepts of Property Assessment), Chapter 2 (Liability to Assessment and Exemptions from Taxation), Chapter 4 (The Expert Witness) and Chapter 7 (Appeal to the Assessment Review Board).

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Highlights

- **§ 1:4 References in the Assessment Act to ‘Value’, ‘Assessment’, & ‘Assessed Value’** — In the 24 years since the amendments to the *Assessment Act* effective January 1, 1999, there have been over 800 Decisions where references, in the Decisions of the Assessment Review Board, to the term “correct current value” have been made by the Member or Members. The significant corollary to that Board determination is that, in order for the Board to make an equitable reduction in the assessment, pursuant to s. 44(3)(b) of the Act, there must exist convincing evidence for an equitable assessment to reduce an otherwise correct current value.
- **§ 7.29 Motions—Specific Types of Motions—Palpable Error** — In 388210 Ontario Ltd. and Municipal Property Assessment Corp. Region 15, Re, 2023 CarswellOnt 10950 (Ont. Assess. Review Bd.), Vice-Chair Dirk Vanderbent undertook an extensive analysis of the decisions and jurisprudence relating to ‘palpable error’. This case involved a recreation center that served three adjacent not-for-profit condominium buildings. It was owned by a corporation that, in turn, was owned by the three condominium corporations. In 2005, MPAC mistakenly assessed the recreation center separately whereas it should have been assessed as a common element of the three condominiums. The error was originally discovered by the City of Brampton in 2009 and by the property owners in 2011. The initial application under section 40.1 was instituted by MPAC and supported by the City of Brampton. The initial hearing Member rejected the Application and found that the errors were not palpable. The City of Brampton then instituted the Request for Review under section 40.1. The City argued that the Hearing Member breached procedural fairness by not inviting the parties to make submissions about the jurisprudence that he had researched and incorporated into his reasons for the decision. After conducting a thorough analysis, the Vice Chair concluded that unless the Member in his or her decision raises a new issue that was not raised at the hearing, there is no obligation on the decision maker to seek additional submissions from the parties. Ultimately, the Vice Chair determined that there were palpable errors in the assessments for calendar years 2005 up to and including calendar year 2016 and exercised his discretion to correct the errors from 2005 up to and including 2016.

ProView Developments

Your ProView edition of this product now has a new, modified layout:

- The opening page is now the title page of the book as you would see in the print work
- As with the print product, the front matter is in a different order than previously displayed
- The Table of Cases and Index are now in PDF with no searching and linking
- The Table of Contents now has internal links to every chapter and section of the book within ProView
- Images are generally greyscale and size is now adjustable
- Footnote text only appears in ProView-generated PDFs of entire sections and pages