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ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK Jack Walker and Jerry Grad Release No. 4, December 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 7 (Appeal to the Assessment Review Board) and Appendix IF (Issues in Focus).

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Highlights

- **APPENDIX IF. ISSUES IN FOCUS — It is possible under the Ontario Assessment Review Board Rules of Practice and Procedure [generally], to add a third party to the proceedings by way of motion** — It is possible to add a party to an OARB hearing by way of agreement of the parties: *750051 Ontario Ltd. v. Municipal Property Assessment Corp., Region No. 15*, 2004 CarswellOnt 8888, [2004] O.A.R.B.D. No. 245 (Ont. Assess. Review Bd.). It is also possible to add a party to an OARB hearing by way of motion. Under Section 40(14) [formerly, s. 40(7)] of the *Assessment Act*, R.S.O. 1990, c. A.31, it is possible to add a party to a hearing before the OARB: 40. (14) If, before or during the hearing, it appears that another person should be a party to the appeal, the Board shall add the person as a party; if the hearing has already begun, the Board shall adjourn it if necessary and give the person notice of the hearing. It seems to be a fairly straightforward matter to bring a motion to add another party to the hearing. The only practical challenge may be finding the third party and serving them with the appropriate documents.
- **APPENDIX IF. ISSUES IN FOCUS— What are the criteria used to determine whether a property should be assessed as a commercial property (as opposed to residential)?** — The criteria set out to determine whether a property is commercial or residential for the purposes of assessment are set out in the Regulations to the *Assessment Act* [generally], and are discussed with reference to recent caselaw. The “Commercial property” class is defined in s. 5(1) of the Regulation to consist of the following: 1) Land and vacant land that is not included in any other property class, 2) A care home, as defined in the *Tenant Protection Act, 1997*, to which that Act does not apply, that is operated with the intention of generating a profit and that does not have seven or more self-contained units, 3) If a portion of land is in the office building property class, any other portion of the land that is not included in any other property class, and 4) If a portion of land is in the shopping centre property class, any other portion of the land that is not included in any other property class. O. Reg. 282/98, s. 5. The MPAC classifies all property according to its current use. Residential is Class 1 and Commercial is Class 3. There are two essential remedies for addressing an assessment that a property owner feels to be incorrect. The owner can either request a reconsideration of the assessment under s. 39.1 of the Act or complain about the assessment to the Assessment Review Board (ARB) under s. 40.