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<p><b>ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK</b></p> <p><b>Jack Walker and Jerry Grad</b></p> <p><b>Release No. 4, December 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 1 (Fundamental Concepts of Property Assessment), Chapter 2 (Liability to Assessment and Exemptions from Taxation), Chapter 7 (Appeal to the Assessment Review Board) and Appendix WP (Words and Phrases).

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## Highlights

- **APPENDIX WP — WORDS AND PHRASES — WP:167 IMPROVEMENT** — “The shoreline protection options recommended by the Study in the Erie Shore Drive area included building flood proofing, upgraded septic systems and dyke/road repairs at a cost of between \$59.2-\$84.4 million. In my view, these options amount to ‘improvements’ defined in the [Drainage] Act as ‘any modification of or addition to a drainage works intended to increase the effectiveness of the system’ and not maintenance (defined in the Act to mean ‘the preservation of a drainage works’) nor repair (defined in the Act to mean ‘the restoration of a drainage works to its original condition’). The Applicants’ failure to identify the ‘repairs’ illustrates the fact that the Applicants do not seek repair but, rather, an improvement (i.e., something new) to protect the shoreline.” *Erie Shore Drive Property Owners Association et al. v. The Corporation of the Municipality of Chatham-Kent*, 2025 CarswellOnt 15420 (Ont. S.C.J.).