

# Summary of Contents

## **PART I. GENERAL PRINCIPLES**

- Chapter 1. Fundamental Concepts of Property Assessment
  - Appendix 1A. Key Websites
- Chapter 2. Liability to Assessment and Exemptions from Taxation
- Chapter 3. Interpretation of Statutes
- Chapter 4. The Expert Witness

## **PART II. LEGAL PROCEDURE**

- Chapter 5. The Municipality in the Assessment Process
- Chapter 6. Highest and Best Use
- Chapter 7. Appeal to the Assessment Review Board
- Chapter 8. Applications to the Superior Court of Justice and Judicial Review
- Chapter 9. Appeal to the Divisional Court
- Chapter 10. From Assessment to Taxation Increase, Decrease or Refund of Taxes After the Assessment
- Chapter 11. Disclosure of Information

## **PART III. VALUATION**

- Chapter 12. The Assessment Valuation Process
- Chapter 13. The Sales Comparison Approach
- Chapter 14. The Cost Approach
- Chapter 15. The Income Approach
- Chapter 16. Taxation: Tax Rates, Mitigation, Phase-In Capping and Apportionment
  - Appendix 16A. Tax Policy Summary

**Appendices**

**Appendix A. Assessment Legislation**

- Appendix A1. Assessment Act, R.S.O. 1990, c. A.31
- Appendix A2. General Regulation, O. Reg. 282/98
- Appendix A3. Generation Facilities, O. Reg. 574/06
- Appendix A4. Assessment Review Board Act, R.S.O. 1990, c. A.32
- Appendix B. Assessment Review Board Rules of Practice and Procedure
- Appendix IF. Issues in Focus
- Appendix WP. Words and Phrases

**Table of Cases**

**Index**