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

Appendix SLL. Selected Legal Literature

Table of Cases

Index