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ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK

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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 2 (Liability to Assessment and Exemptions from Taxation), Chapter 7 (Appeal to the Assessment Review Board), Appendix A (Assessment Legislation), Appendix IF (Issues in Focus).

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Highlights

- **GENERAL PRINCIPLES — LIABILITY TO ASSESSMENT AND EXEXMPTIONS FROM TAXATION — WHAT IS EXEMPTION FROM TAXATION – EDUCATION INSTITUTIONS —** The exemption from taxation for York University as set out in section 18 of the *York University Act 1965*, S.O. 1965 C.143 namely, "18. The property vested in the University and any lands and premises leased to and occupied by the University shall not be liable to taxation for provincial, municipal or school purposes & shall be exempt from every form of taxation so long as the same are actually used and occupied for the purposes of the University," continued notwithstanding the leases by the University to the developer for the two six-storey & two eight-storey student residencies located on its 460-acre Keele Street Campus in York entered into. Each lease featured a 70-year term and a 35-year extension option & both stipulated: a. The buildings and improvements remained part of York's freehold, and b. The developer's use of the property as temporary accommodation housing facilities for the exclusive use of students at York University &/or Seneca College to be actually used & occupied for the purposes of the University. At the present time, the four buildings have full occupancy for 1529 students. Pursuant to the Agreement, the developer was obligated to hire student residents and establish through them a formal student peer & mentor network to operate within the beyond for services beyond building activities such as security and maintenance: *York University et al v. Municipal Property Assessment Corporation*, 2026 ONSC 755 (Ont. S.C.J.).
- **LEGAL PROCEDURE — APPEAL TO ASSESSMENT REVIEW BOARD — APPEALS TO THE ASSESSMENT REVIEW BOARD — PALPABLE ERROR —** The Board dealt with the issue of palpable error in any assessment. The case involved the initial assessment placed by MPAC upon a new condominium building in Brampton. The building consisted of 168 units which were initially assessed at a total value nearly double the correct current value for each of the 2022 to 2024 taxation years. The Motion was brought by the builder/developer. The Motion under s. 40.1 was unopposed, and the City of Brampton provided no submissions. The Board at paragraph 14 set out the issues that the Board must address and the legal test that must be addressed: 1. Is the error palpable? and 2. If yes, should the Board excise its discretion to correct it? After an extensive analysis of the relevant law and equally important an acknowledgement by the builder/developer that the purchasers of the units would receive the rebates for the errors in the assessment, the Board

determined that there were palpable errors in the assessments for the 2022, 2023, and 2024 taxation years and it would exercise its discretion to grant an extension of time to bring the appeals, and that MPAC would be the appellant: *Inzola Cumberland Inc. and Municipal Property Assessment Corp. Region 15, Re*, 2026 CarswellOnt 13121 (Ont. Assess. Review Bd.).