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ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK

Jack Walker and Jerry Grad

Release No. 1, June 2026

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 Appendix A Assessment Legislation, Appendix WP Words and Phrases and Appendix SLL Selected Legal Literature.

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Highlights

- **APPENDIX WP — WORDS AND PHRASES — § WP:131.50 EXTENUATING — British Columbia —** Section 51(3) of the RTA [*Residential Tenancy Act*, S.B.C. 2002, c. 78] required her [the arbitrator] to decide whether there were "extenuating circumstances" justifying the landlord's failure to occupy the rental until within a reasonable period following termination of the tenancy. The arbitrator quoted s. 51(3) but then applied a test of "exceptional circumstances". Extenuating circumstances are not inherently exceptional. These are different tests. At critical points in her reasoning, the arbitrator either failed to turn her mind to the correct test or, having done so, she assumed that she could treat "extenuating" and "exceptional" as synonyms": *Kassam v. 1129728 B.C. Ltd* (2026), 2026 CarswellBC 251, 2026 BCCA 33 (B.C. C.A.) at para. 6 Abrioux J.A. (Gomery, Warren JJ.A.).
- **APPENDIX WP — WORDS AND PHRASES — § WP:262 PAYMENT(S) IN LIEU OF TAXES — Federal —** ... voluntary payments made by the federal government to municipalities for the provision of public services "in lieu of" municipal taxes…: *Ottawa (City) v. Canada (Public Services and Procurement)* (2026), 2026 FCA 3, 2026 CarswellNat 63 (F.C.A.) at para. 2 Biringer J.A.
- **APPENDIX WP — WORDS AND PHRASES — § WP:262 SHADOW OF EXPROPRIATION — British Columbia —** Expropriation of a property is an ongoing process. This may include the "shadow" of the taking where steps that precede the formal acquisition causes damage to an owner...: *S & R Sawmills Ltd. v. Greater Vancouver Sewerage and Drainage District* (2025), 2025 CarswellBC 3881, 2025 BCSC 2453 (B.C. S.C.) at para. 162 Gibb-Carsley J.