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**ONTARIO PROPERTY TAX ASSESSMENT
HANDBOOK**

Jack Walker and Jerry Grad

Release No. 36, December 2018

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 revisions to Chapter 1 (Fundamental Concepts of Property Assessment), Chapter 7 (Appeal to the Assessment Review Board), Chapter 8 (Applications to the Superior Court of Justice and Judicial Review) and Chapter 9 (Appeal to the Divisional Court), As well there are updates to the Words and Phrases section of the text and a new

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section titled “Issues in Focus” has been added consisting of legal memos related to Property Tax Assessment.

Highlights

- **Case law dealing with the standard to be applied in deciding whether leave should be granted** — *Union Gas Ltd. v. Municipal Property Assessment Corp.* (2016), 92 O.M.B.R. 7 (Ont. Div. Ct.): Regardless of whether the question is characterized as deference within the reason to doubt correctness test, or whether the question is recast as reason to doubt reasonableness, the court decided that it was no longer appropriate to simply consider whether there was reason to doubt the correctness of the decision being challenged. Accordingly, in determining whether to grant leave to appeal in the above case, the court applied the deferential standard and considered whether there was some basis for doubting the reasonableness of the decision.
- **Words and Phrases — Land Tax** — “The hallmarks of a land tax are that the tax is, of course, imposed on land against the owner of the land and that the tax is assessed as a percentage of the value of the land, or as a fixed charge per acre. The tax may be an annual, recurring assessment, or a one-time charge . . . : *Ontario Home Builders Assn. v. York Region Board of Education* (1996), 1996 CarswellOnt 3403, 201 N.R. 81, 137 D.L.R. (4th) 449, 35 M.P.L.R. (2d) 1, 4 R.P.R. (3d) 1 (S.C.C.); *Ontario Private Campground Assn. v. Harvey (Township)* (1997), 1997 CarswellOnt 1547, 146 D.L.R. (4th) 347, 33 O.R. (3d) 578 (Gen. Div.)
- **Issues in Focus — What are the criteria used to determine whether a property should be assessed as a commercial property (as opposed to residential)?** — The issue when one is representing the owner whose property is about to be re-assessed by the Municipal Property Assessment Corporation (MPAC) that was previously assessed as residential property and was always used for same. Client then opened a business in one room of the house and MPAC indicated that it may change the property’s assessment from residential to commercial. Concluded that criteria set out to determine whether a property is commercial or residential for the purposes of assessment are set out in the regulations to the *Assessment Act*.