

Québec City 2010

44th Annual CPTA National Workshop



Kicking off a New Decade of Property Assessment and Taxation:
Focus on Policy, Principles and Practices

Évaluation et taxation municipale 2010-2020 : une analyse prospective
et globale des politiques, principes et méthodes d'application



Canadian Property
Tax Association, Inc.

Association canadienne
de taxe foncière, Inc.



44th Annual National Workshop

**Kicking off a New Decade of Property
Assessment and Taxation:
Focus on Policy, Principles and Practice**

**Évaluation et taxation municipale 2010-2020:
une analyse prospective et globale des poli-
tiques, principes et méthodes d'application**

2010 Workshop Committee

Chair:

James D. Fraser,
Lawson Lundell LLP

Members:

Jeff Cowan,
WeirFoulds LLP
Michael Crosbie,
McInnes Cooper
Brian Dell,
Wilson Laycraft
Gilles Fafard,
De Grandpré Chait S.E.N.C.R.L. LLP
Giselle Kakamousias,
Turner Drake & Partners Ltd.
Monica Keller,
Talisman Energy Inc.
Viviane Marcotte,
CPTA Managing Director
Grace L. Marsh,
DuCharme McMillen & Associates
Canada, Ltd.
Jules Mercier,
Prud'Homme, Mercier & Associés
Brent Muir,
Miller Thomson Pouliot LLP
J. Bradford Nixon,
Walker Poole Nixon LLP
Kevin Olmstead,
Canadian Pacific
Bob Pigeau,
Imperial Oil Limited
Cheryl Vickers,
Property Assessment Appeal Board

Ex-Officio Member:

Gerry Divaris,
Cushman & Wakefield Property
Tax Services, CPTA President

DELEGATE PROGRAM

SATURDAY, SEPTEMBER 25

8:30 am - 4:00 pm
George-V

Executive Committee and Board of Directors Meetings

4:30 pm - 6:00 pm
Salle du Manège

Registration Desk Open

SUNDAY, SEPTEMBER 26

9:00 am - 3:00 pm

Golf Tournament - St-Laurent Golf Course



Shotgun-start tee off promptly at 9:00 am
- Minimum 80 golfers.
Awards & prizes immediately following the golf.

Photo courtesy of St-Laurent Golf Course.

3:00 pm - 4:30 pm
Salle du Manège

Registration Desk Open

5:30 pm - 7:00 pm
Foyer des Plaines

Welcoming Reception
- Admittance by badge.
Host Bar - Cocktails & Hors d'oeuvres only, to allow guests the opportunity of experiencing Québec City's fine dining restaurants.

MONDAY, SEPTEMBER 27

8:00 am - 10:00 am
Foyer des Plaines

Registration Desk Open

8:00 am
Foyer des Plaines

Refreshments & Light Breakfast
- Admittance by badge.
Sponsored by BC Assessment

8:30 am - 9:00 am
Salle des Plaines

Opening Ceremonies

- Opening Remarks - **Mr. James D. Fraser**, CPTA Executive V.P. and Workshop Chair
- *Introduction of CPTA Executive & Board of Directors*
- *Welcome from CPTA President* - **Mr. Gerry Divaris**

9:00 am - 10:00 am

Keynote Speaker:
Mr. David Mendel, President, Canadian Cultural Landscapes

Topic: ***The Best Introduction to Québec City***

Discover the extraordinary cultural heritage and natural environment of Québec City with one of the best historian-guides in

DELEGATE PROGRAM

Photo: © Thinkstock



Canada. His depth of knowledge and passion for his subject will offer you a truly memorable experience of Québec. David Mendel is an architectural historian who studied in Toronto and Paris before moving to Québec. He has led numerous tours in Eastern Canada, from Lake Ontario to the Atlantic. A resident of Québec City's historic district since 1976, he has been involved in several campaigns to protect endangered buildings and sites. He has served on advisory committees for city council, on religious architecture and the management of Québec's historic district.

A fascinating visual presentation and talk on the history of Québec City. The BEST introduction to the city that you will remember for years to come! A professional historian will make history come alive throughout a richly illustrated talk that gives a unique and concise link with the culture and history of Québec!

10:00 am
Foyer des Plaines

10:15 am - 11:45 am

Refreshment Break
Sponsored by DuCharme McMillan & Associates Canada, Ltd.

Topic: ***Property Tax Mitigation and Equalization: Are Fairness and Equity Achievable?***

Speaker: **Dr. Gary C. Cornia,**
Dean & Professor, Marriott School of Management, Brigham Young University, Provo, Utah

Professor Cornia is an international expert in matters of property tax and fiscal regulation of municipalities. He was recently appointed Dean of the Marriott School of Management at Brigham Young University. He is a joint editor of *Property Taxation Worldwide*: an in-depth analysis of issues surrounding property taxation, including economics, law, public finance, decentralization, valuation and property tax reform.

12:00 pm - 1:00 pm
Salle Grande-Allée

12:00 pm - 1:00 pm
Salle de la Colline

1:00 pm - 2:00 pm
Foyer des Plaines

1:00 pm - 3:00 pm
Salle des Plaines

Lunch - Admittance by badge.
Co-sponsored by Canadian Pacific, RioCan Property Services and CPTA

Past Presidents and Executive Committee Luncheon Meeting

Registration Desk Open

Topic: ***Cross Canada Legal Panel "Appeal Rights - What do they Really Mean?"***

DELEGATE PROGRAM

Speakers:

Mr. James D. Fraser,
Lawson Lundell LLP, Vancouver, BC
Mr. Gilbert J. Ludwig,
Wilson Laycraft, Calgary, AB
Mr. Mark Newman,
Fillmore Riley LLP, Winnipeg, MB
Mr. J. Bradford Nixon,
Walker Poole Nixon LLP, Toronto, ON
M^e Gilles Fafard,
De Grandpré Chait LLP, Montréal, QC
Mr. Michael J. Crosbie,
McInnes Cooper, St. John's, NL

Moderator:

Ms. Cheryl Vickers, Property
Assessment Appeal Board, Richmond, BC

The legal panel will discuss the implications of how courts review tribunal decisions on the assessment appeal processes generally in their jurisdictions and provide practical advice for making the appeal process most effective. How important is it to “get it right” at the first level of appeal? What are the challenges to appealing beyond the first level? How does deferential treatment of Appeal Boards impact the assessment appeal process in various jurisdictions? The panel speakers will then answer questions from the floor.

3:00 pm - 3:15 pm
Foyer des Plaines

Refreshment Break
Sponsored by Ryan Property Tax Services ULC

3:15 pm - 4:15 pm
Salle des Plaines

Topic: *Questions from the Floor to the Legal Panel*

MONDAY EVENING, SEPTEMBER 27

Free time to allow guests the opportunity of networking & experiencing Québec City.

TUESDAY, SEPTEMBER 28

8:00 am - 10:00 am
Foyer des Plaines

Registration Desk Open

8:00 am
Foyer des Plaines

Refreshments & Light Breakfast -
Admittance by badge.
Co-sponsored by DeGrandpré Chait LLP and WeirFoulds LLP

8:30 am - 10:00 am
Salle des Plaines

Topic: *Regional Tax Reform Initiatives*

Speakers: **Dr. Enid Slack,** Director, Institute on Municipal Finance and Governance
Munk Centre for International Studies, University of Toronto
Dr. Richard Tindal, Ph. D.,
President, Tindal Consulting Ltd.

DELEGATE PROGRAM

Mr. Bruce Fisher, MPA, CMA,
Manager of Fiscal and Tax Policy,
Halifax Regional Municipality

Moderator:

Ms. Grace L. Marsh,
DuCharme McMillen &
Associates Canada, Ltd.

Property assessment and taxation are supposed to be simple, assessed value times the tax rate equals property tax, so why are there constant revisions and updates to a system that works just fine? Using Ontario as an example, between tax ratios, tax capping and assessment freezes and phase ins, all the provincial government is doing is creating an increasingly complex and inadequate system. Dr. Richard Tindal, President of Tindal Consulting, writes, "The province should either replace the assessment and tax systems or just leave it alone, let it work, and let municipalities use their tax tools to address the volatility inherent in such a system." In essence, the province is causing more harm than good with the erosion of the tax base caught in the middle. "It ain't broke so don't keep fixing it!" The Ontario situation exemplifies the complexities in assessment and taxation regimes across Canada.



Photo: © Getty Images

With respect to limits on assessment increases, Dr. Enid Slack, Director of the Institute on Municipal Finance and Governance, points out assessment caps or limits take pity on those who are being made wealthier by the market at the expense of those whose property values are stagnate and pursue stability and predictability at the expense of equity.

Mr. Bruce Fisher, Halifax's Manager of Fiscal and Tax Policy, presided over that City's highly-controversial Tax Reform initiative in 2006-2009. The project culminated with Halifax Regional Council being provided with a service-based draft model to partially replace the existing assessment-based tax regime. Ultimately, Council voted down the proposal and opted for status quo: a system that incorporated an assessment cap and a cross-subsidization of residential taxpayers by the commercial sector.

So where do we go from here?

Join Dr. Enid Slack, who has over 30 years of experience in this field and is one of Canada's leading experts in municipal finance, Richard Tindal, who has been

DELEGATE PROGRAM

10:00 am - 10:15 am
Foyer des Plaines

10:15 am - 11:45 am
Salle des Plaines



Photo © Getty Images, Hemera Technologies

12:00 pm - 1:00 pm
Salle Abraham-Martin

teaching, researching and writing about government for more than 30 years, and Bruce Fisher, who was project manager for the controversial “tax reform” proposal in Halifax, as they discuss regional tax reform initiatives.

Refreshment Break

Sponsored by DuCharme McMillan & Associates Canada, Ltd.

Topic: **Current State of Property Tax - Global Viewpoint and Challenges**

Speaker: **Mr. Paul Sanderson, JP, LLB** (Hons) FRICS, IRRV, Director, Professional Services at the Valuation Office Agency based in London, England

We spend a fair amount of time comparing property tax models in various Canadian jurisdictions. In the past we have found it helpful to compare Canadian property taxation models to U.S. taxation models, reflecting on the relative strengths and weaknesses in these models, and asking ourselves questions like: “How do our Canadian taxation models compare to models used abroad?” “What are the strengths and weaknesses of, and challenges inherent in, different models?” “What can we learn from studying other models?”

The purpose of this session is to take a more global view by expanding our comparative analysis beyond North American borders to encompass the UK and other European jurisdictions. Our distinguished speaker Paul Sanderson, Chief Assessor for the City of London, England, will provide us with an overview of global taxation models as the basis for further critical analysis of our Canadian models.

Lunch - Admittance by badge.

Sponsored by First Nations Tax Commission

Topic: **First Nations Property Ownership**

Speaker: **Chief Commissioner C.T. (Manny) Jules**, First Nations Tax Commission, Kamloops, BC

Chief Commissioner C.T.(Manny) Jules is leading an initiative to create legislative options for First Nation property ownership. This proposal was inspired by the recent legislation passed by the Nisga’a Nation that creates fee simple property rights for their members and registers these rights in a Torrens land title registry system.

DELEGATE PROGRAM

12:00 pm - 1:00 pm
Salle George-V

1:00 pm - 3:00 pm



Rue de petit Champlain

Mr. Jules will speak about the First Nation Property Ownership initiative and the importance of creating certainty of title for First Nations who want to opt out of the Indian Act reserve land system.

Lunch - 2011 Workshop Committee Inaugural Meeting

Topic: *Highest and Best Use, Current Use, Zoning and Assessment - Special Use Properties*

Speakers:

Mr. Jerry Kirkland,

Kirkland, Balsom and Associates - KBA, St. John's, NL

Mr. Ken Shaw, Ryan Property Tax Services ULC, Calgary, AB

Mr. Scott MacGregor, New Brunswick Assessment and Planning Appeal Board, Fredericton, NB

Mr. Robert Andrews, Property Valuation Services Corporation, Dartmouth, NS

Moderators:

Mr. Michael J. Crosbie,

McInnes Cooper, St. John's, NL

Mr. Brian Dell, Wilson Laycraft, Calgary, AB

A mile of railway track. A penny-worth of tar. What is their value? What if the track is an indispensable part of part of a transcontinental railway service? What if your wooden ship is sinking? What is the tar worth then?

Valuing a special use property is fraught with differing opinions on proper techniques, varying legislative standards, and competing concepts of value for assessment purposes. What is a special use property? What are the various standards and methods employed across Canada? How is obsolescence accounted for? Is the market relevant? How have the legislatures and tribunals approached special use properties? Do special purpose property legislations contradict the equity principles in property taxation?

When is it appropriate for an assessment to be based upon a different use than the current use? What happens to an assessment when there is no market demand for the current use, except the current owner/operator? What happens to an assessment when zoning permits few or only one use, the current use, yet there is no demand for its current use except the owner? Were the Decisions in Southam Newspaper, Labatt Brewery, Gander International Airport and Halifax Citadel

DELEGATE PROGRAM

	<p>correct? Was it correct to assess the Gander International Airport at \$1.00?</p> <p>The presenters will deal with these questions and others on an interactive basis with the audience. This session provides perspectives and invites your comments.</p>
3:00 pm - 3:15 pm <i>Foyer des Plaines</i>	<p>Refreshment Break <i>Sponsored by Ryan Property Tax Services ULC</i></p>
3:15 pm - 4:15 pm <i>Salle des Plaines A</i>	<p>CPTA Annual General Meeting, Election of Officers</p> <p>The AGM will include updates on Chapter activities across Canada, the undertakings of the Board of Directors and the Executive, the operation of the National Office, and other topical issues. Officers for the 2010/2011 term will be elected.</p>

TUESDAY EVENING, SEPTEMBER 28

6:00 pm <i>Foyer des Plaines</i>	<p>Host Reception - Admittance by badge. <i>Sponsored by Langlois Kronström Desjardins LLP</i></p>
7:00 pm <i>Salle des Plaines</i>	<p>Gala Dinner & Entertainment - Admittance by badge.</p>

WEDNESDAY, SEPTEMBER 29

8:00 am <i>Foyer des Plaines</i>	<p>Refreshments & Light Breakfast - Admittance by badge. <i>Sponsored by BC Assessment</i></p>
8:45 am - 9:30 am <i>Salle des Plaines</i>	<p>Topic: <i>Un-blurring the Line between Advocates and Experts</i></p> <p>Speakers: Ms. Cheryl Vickers, Chair, Property Assessment Appeal Board, Richmond, BC M^e Louise Boutin, Attorney-Partner, Langlois Kronström Desjardins LLP, Montréal, QC Ms. Dawna Ring, Q.C., Member, Nova Scotia Utility and Review Board, Halifax, NS The Honourable Mr. Justice John Savage, British Columbia Supreme Court</p> <p>Moderator: Ms. Giselle Kakamousias, Turner Drake & Partners Ltd., Halifax, NS</p> <p>The specialized technical knowledge and experience possessed by property tax practitioners - appraisers, assessors, lawyers and paralegals alike - sees them participating in many aspects of the appeal process. Advocacy and expert testimony are</p>

DELEGATE PROGRAM

9:30 am - 10:00 am
Foyer des Plaines

10:00 am - 11:00 am
AND

11:00 am - 12:00 pm
Salle des Plaines A

10:00 am - 11:00 am

AND

11:00 am - 12:00 pm
Salle des Plaines BC

fundamental aspects of the professional practice of most experts in the property tax field.

Professional standards, the legislation and the Courts and Boards require clear delineation between the role of the expert and the advocate; a distinction easier made in theory than in practice. Our panel of experts will discuss the importance of un-blurring the line between these roles; later sessions will emphasize strategies for fulfilling each role more effectively.

Refreshment Break
Sponsored by Enbridge

Topic: ***How to be a Good Expert Witness***

Speakers: **Ms. Dawna Ring, Q.C.**, Member, Nova Scotia Utility and Review Board, Halifax, NS
The Honourable Mr. Justice John Savage, British Columbia Supreme Court

Moderator:

Mr. Jeff Cowan, WeirFoulds LLP
Toronto, ON

A good expert is not an advocate. Experts often cross this line. Adjudicators know the difference, and this affects the decisions they make. In addition, there is a distinction between preparing a good expert's report and having the opinions expressed therein accepted based on the expert's testimony. This session features decision-makers, who are also experienced counsel, discussing what makes the expert in the witness stand persuasive.

Topic: ***How to be a Good Expert Advocate***

Speakers: **Ms. Cheryl Vickers**, Chair, Property Assessment Appeal Board, Richmond, BC
M^e Louise Boutin, Attorney-Partner, Langlois Kronström Desjardins LLP, Montréal, QC

Moderator:

M^e Brent Muir,
Miller Thomson Pouliot LLP
Montréal, QC

Black's Law Dictionary defines an advocate as being "One who assists, defends, or pleads for another. One who renders legal advice and aid and pleads the cause of another before a court or a tribunal, a

DELEGATE PROGRAM

counsellor....” What Black’s Law Dictionary does not tell us is how one might go about being, or recognizing, a good advocate. This session will explore, from both sides of the bench, what are some of the cardinal rules of effective advocacy, addressing not only the “do’s” but as well the “don’ts” of this craft.

M^e Louise Boutin, partner with the law firm Langlois Kronström Desjardins LLP is an experienced advocate in the area of municipal assessment and taxation and will bring her front line experience to the session, while Ms. Cheryl Vickers, Chair of the Property Assessment Appeal Board, Richmond, BC will offer her perspective as an adjudicator having had the benefit of observing many advocates in action. This session is not designed for legal professionals but rather to assist those participants in the assessment appeals process (paralegals, witnesses as well as those who procure such services) in developing a basic understanding of advocacy techniques and styles.

12:00 pm

Salle Abraham-Martin

Soup & Sandwich Buffet

- Admittance by badge.

Sponsored by CPTA

COMPANION PROGRAM

SATURDAY, SEPTEMBER 25

4:30 pm - 6:00 pm

Foyer des Plaines

Registration Desk Open

SUNDAY, SEPTEMBER 26

9:00 am - 3:00 pm

Golf Tournament - St-Laurent Golf Course

Shotgun-start tee off promptly at 9:00 am - Minimum 80 golfers. Awards & prizes immediately following the golf.



3:00 pm - 4:30 pm

Registration Desk Open

Foyer des Plaines

5:30 pm - 7:00 pm

Foyer des Plaines

Welcoming Reception - Admittance by badge.

Host Bar - Cocktails & Hors d’oeuvres only.

MONDAY, SEPTEMBER 27

8:00 am - 10:00 am


Foyer des Plaines

Registration Desk Open

8:00 am

Foyer des Plaines

Refreshments & Light Breakfast

- Admittance by badge. (for Participants )

COMPANION PROGRAM

8:30 am - 9:00 am
Salle des Plaines

9:00 am - 10:00 am
Salle des Plaines

in the Full Partner Program only)
Sponsored by BC Assessment

Opening Ceremonies

- Opening Remarks -
Mr. James D. Fraser, CPTA Executive V.P. and Workshop Chair
- *Introduction of CPTA Executive & Board of Directors*
- *Welcome from CPTA President -*
Mr. Gerry Divaris

Keynote Speaker: **Mr. David Mendel**,
President, Canadian Cultural Landscapes

Topic: The Best Introduction to Québec City

Discover the extraordinary cultural heritage and natural environment of Québec City with one of the best historian-guides in Canada. His depth of knowledge and passion for his subject

will offer you a truly memorable experience of Québec. David Mendel is an architectural historian who studied in Toronto and Paris before moving to Québec. He has led numerous tours in Eastern Canada, from



Fresque des Québécois,



Artist's Alley

Lake Ontario to the Atlantic. A resident of Québec City's historic district since 1976, he has been involved in several campaigns to protect endangered buildings and sites. He has served on advisory committees for city council, on religious architecture and the management of Québec's historic district.

A fascinating visual presentation and talk on the history of Québec City. The

COMPANION PROGRAM

BEST introduction to the city that you will remember for years to come! A professional historian will make history come alive throughout a richly illustrated talk that gives a unique and concise link with the culture and history of Québec!

10:00 am - 3:30 pm

Walking Tour of Québec City with architectural historian and author **David Mendel**.

2:00 pm - 3:00 pm
Foyer des Plaines

Registration Desk Open

MONDAY EVENING, SEPTEMBER 27

Free time to allow guests the opportunity of networking and experiencing Québec City.



Photo of Parliament Building © Getty Images, photos.com



Photo © David De Lossy



Rue de petit Champlain

TUESDAY, SEPTEMBER 28

8:00 am - 10:00 am
Foyer des Plaines

Registration Desk Open
A free day to spend at your own leisure.

TUESDAY EVENING, SEPTEMBER 28

6:00 pm
Foyer des Plaines

Host Bar Reception - Admittance by badge.
Sponsored by Langlois Kronström Desjardins LLP

7:00 pm
Salle des Plaines

Gala Dinner & Entertainment - Admittance by badge.

WEDNESDAY, SEPTEMBER 29

11:45 am
Salle Abraham-Martin

Soup & Sandwich Buffet - Admittance by badge.
Sponsored by CPTA

REGISTRATION INFO

WORKSHOP REGISTRATION FEES

All fees are inclusive of GST (Business Number: 106865710)

	Total Fees
Member Early Bird Delegate Fee: (before July 31)..	\$820.00
Includes complete Workshop Program	
Member Delegate Fee: (after July 31)	\$905.00
Includes complete Workshop Program	
Non-member Fee:	\$1075.00
Includes complete Workshop Program	
Single Day Fee Member (Monday or Tuesday):	\$415.00
Includes Workshop Program the day you register for	
Single Day Fee Non-Member (Mon. or Tues.):	\$540.00
Includes Workshop Program the day you register for	
Wednesday Fee Member:	\$210.00
Wednesday Fee Non-Member:	\$ 265.00
Companion Full Program:	**\$290.00
Includes complete Companion Program - Excludes golf tournament.	

Extra Ticket Purchases:

Extra tickets for any of the events may be purchased separately if you wish to include someone who is not registered for either the complete Companion Program or the complete Workshop Program.

Sunday Golf Tournament:	*\$125.00
Sunday Night Reception:	\$50.00
Monday Companions' Tour only:	\$130.00
Tuesday Dinner/Entertainment:	\$135.00

*The golf tournament is an optional part of the program and is not included in any of the above Workshop Registration fees. Golf fees are per person and pre-registration is required. The fee of \$125.00 includes green fees, prizes, one cart per two players, lunch and taxes.

**Refreshments and light breakfasts served in the Mt. Currie Foyer are for delegates only. Only companions registered for the Full Program will be served breakfast in the Cheakamus at 9:00 am on Monday morning only.

OUR SPONSORS

The CPTA sincerely thanks the following organizations that have given their generous support towards the success of our 44th Annual Workshop.

Agrium Inc.

BC Assessment

Canadian Pacific

Crowe Horwath LLP

DeGrandpré Chait LLP

DuCharme McMillen & Associates Canada, Ltd.

Enbridge

First Nations Tax Commission

Kirkland, Balsom and Associates - KBA

Langlois Kronström Desjardins LLP

RioCan Property Services

Ryan Property Tax Services ULC

Walker Poole Nixon LLP

WeirFoulds LLP

The CPTA sincerely thanks the following organizations that have given their generous support towards the success of our Annual Pre-Workshop Golf Tournament

DuCharme McMillen & Associates Canada, Ltd.

Exxon Mobil

Imperial Oil Limited

Kirkland Balsom & Associates

MTE Consultants Inc.

Ryan Property Tax Services ULC

Tax Compliance, Inc.

TransCanada Pipelines

WeirFoulds LLP

Wilson Laycraft



Québec City 2010



Canadian Property
Tax Association, Inc.

Association canadienne
de taxe foncière, Inc.

Suite 225, 6 Lansing Square
Toronto, Ontario M2J 1T5

Tel: 416.493.3276

Fax: 416.493.3905

Email: cpta@on.aibn.com

www.cpta.org

Photo Credits: Left side from top: Le Théâtre Capitulé, istockphoto; Samuel de Champlain Monument - Thinkstock; Thinkstock; © Getty Images, Hemera Technologies; Thinkstock; © Getty Images, Photos.com. Right side from top: Place des Armes © Getty Images, photos.com.