

# ST. JOHN'S 2008

Property Assessment and Taxation ...

*What's Below The Surface?*

La fiscalité municipale ...

*Regards sur l'invisible*

42nd Annual CPTA  
National Workshop

The Delta St. John's  
St. John's, Newfoundland  
and Labrador

SEPTEMBER 28 TO  
OCTOBER 1, 2008



Canadian Property Tax  
Association, Inc.  
Association canadienne  
de taxe foncière, Inc.

# 42nd Annual National Workshop

## Property Assessment & Taxation ... What's Below The Surface?



## La fiscalité municipale ... Regards sur l'invisible

# 2008 Workshop Committee

### Chair:

**Kevin Olmstead,**  
Canadian Pacific

### Members:

**Larry Best,**  
Shell Canada Ltd.

**Michael Crosbie,**  
McInnes Cooper

**Gerry Divaris,**  
Cushman & Wakefield  
Property Tax Services

**Giselle Kakamousias,**  
Turner Drake & Partners Ltd.

**Monica Keller,**  
Talisman Energy Inc.

**Jerry Kirkland,** Atlantic Realty  
Advisors – KBA

**Richard Labelle,**  
Ultramar Ltd.

**Viviane Marcotte,**  
CPTA Managing Director

**Rhine Olyniuk,**  
Canadian Pacific

**Bob Pigeau,**  
Imperial Oil Limited

**Barry Remington,**  
Enbridge Gas Distribution Inc.

### Ex-Officio Member:

**Gilles Fafard,** De Grandpré  
Chait S.E.N.C.R.L., LLP,  
CPTA President

# DELEGATE PROGRAM

## SATURDAY, SEPTEMBER 27

8:30 am – 4:00 pm  
Bonivista Bay

Executive Committee and Board of Directors meetings

4:30 pm – 6:00 pm  
Main Lobby

**Registration Desk Open**

## SUNDAY, SEPTEMBER 28

8:00 am – 3:00 pm

**Golf Tournament – Admiral's Green, Pippy Park Public Golf Course**  
Shotgun-start tee off promptly at 8:00 am. Lunch buffet will be served in the clubhouse. Awards & prizes immediately following the golf.

3:00 pm – 4:30 pm  
Main Lobby

**Registration Desk Open**

5:30 pm – 7:00 pm  
Harbourview Ballroom

**Welcoming Reception –**  
Admittance by badge.  
Sponsored by Altus Group

**Come and have a Whale of a Good Time!**

Host Bar – Cocktails & hors d'oeuvres only, to allow guests the opportunity of experiencing St. John's fine dining restaurants. You will certainly find other delegates on the famous "George Street".

## MONDAY, SEPTEMBER 29

8:00 am – 10:00 am  
Main Lobby

**Registration Desk Open**

8:00 am  
Salon A

**Refreshments & Light Breakfast –**  
Admittance by badge.

Co-Sponsored by BC Assessment, First Nations Tax Commission and CPTA (for Delegates and Participants in the Full Companion Program only)

8:30 am – 9:00 am  
Salon A

**Opening Ceremonies**

(for Delegates and Participants in the Full Companion Program only)

- Opening Remarks –  
**Mr. Kevin Olmstead**, CPTA  
Executive V.P. and Workshop Chair
- Introduction of CPTA Executive & Board of Directors
- Welcome from CPTA President –  
**Mr. Gilles Fafard**
- Welcome from St. John's Councillor  
**Mr. Art Puddister**

9:15 am – 10:15 am

Keynote Speaker:

**The Honourable John C. Crosbie**, PC, OC, ONL, QC,  
Lieutenant Governor of  
Newfoundland and  
Labrador

# DELEGATE PROGRAM

## Topic: "No Holds Barred"

"No Holds Barred" was the title of John C. Crosbie's autobiography about his life in Canadian Politics. John C. Crosbie has spent more than 40 years involved in public affairs in Canada. He has been a Deputy Mayor of St. John's; a Provincial Cabinet Minister in portfolios such as Municipal Affairs and Finance; and a Federal Cabinet Minister in portfolios such as Finance, Fisheries, Transportation and Trade. John C. Crosbie is nobody's baby. He is an ardent Newfoundlander and he did not take all the codfish. He is an opponent of political correctness, but he is now Newfoundland and Labrador's Lieutenant Governor and is politically correct when he speaks! His talk will be about his life and will include observations on public issues, dead panned and humorous, as always.

10:15 am  
Crush Lobby

## Refreshment Break

Sponsored by Walker Poole Nixon LLP

10:45 am – 11:45 am

## Topic: Tax Rates Across Canada

Speaker: **Mr. Chris Conway**, VP  
Government Relations,  
Real Property Association  
of Canada, Toronto, ON

For the past five years, REALpac, the Real Property Association of Canada, has released a nationwide property tax report, the annual "Property Assessment and Tax Analysis", undertaken by The Altus Group. This study provides a detailed analysis of What's below the Surface on property tax rates, ratios and assessment data in twenty major cities across Canada. REALpac determines from this information the ratio of each property tax class to the total assessment base for these municipalities for the 2006 tax year, with the intention to promote tax fairness. This session will highlight the results and provide additional information on REALpac's advocacy initiatives.

11:45 am – 1:00 pm  
Salon B

**Lunch** – Admittance by badge.  
Co-Sponsored by WeirFoulds LLP  
and CPTA

11:45 am – 1:00 pm  
Salon G

Past Presidents and Executive  
Committee Luncheon Meeting

1:00 pm – 2:00 pm  
Main Lobby

**Registration Desk Open**

# DELEGATE PROGRAM

1:00 pm – 4:00 pm  
Salon A

Topic: **Mass Appraisal and Market Value Approach**

Assessors:

**Mr. Reuben Danakody**, Deputy Assessor, Market Properties and Appeals, BC Assessment, Victoria, BC  
**Mr. John Lindsay**, Valuation Manager, City of Calgary, AB  
**Mr. Ken Sawatzky**, ICI Valuation Coordinator, Manitoba Intergovernmental Affairs, Assessment Services, Winnipeg, MB  
**Mr. Larry Hummel**, Vice-President, Property Values, Municipal Property Assessment Corporation, Pickering, ON  
**Mr. Lloyd MacLellan**, Director of Operations and Commercial Valuation, Property Valuation Services Corporation, Dartmouth, NS  
**Mr. Sean Martin**, Executive Director/CEO, Municipal Assessment Agency, St. John's, NL

2:30 pm  
Crush Lobby

**Refreshment Break**  
Sponsored by Glenn Lucas SCV, RPM – Property Tax Review Services



Top photo: Quidividi Village, courtesy Newfoundland & Labrador Tourism, Hans G. Pfaff.  
Right photo courtesy Monika Schaefer.

## Appraisers:

**Mr. Peter Austin**, Principal,  
Austin Real Estate  
Consultants, Vancouver, BC

**Mr. Graham Kerslake**,  
Director – Property Tax,  
Altus Group, Calgary, AB

**Mr. Gerry Divaris**, Vice-  
President, Cushman &  
Wakefield Property Tax  
Services, Toronto, ON

**M. Jules Mercier**, Director –  
Québec and Atlantic Region,  
AEC International,  
Montréal, QC

**Mr. Jerry Kirkland**, Real  
Estate Appraiser and  
Consultant, Atlantic Realty  
Advisors – KBA, St. John's, NL

## Moderator:

**Mr. David Fleet**, Lawyer,  
Walker Poole Nixon LLP,  
Toronto, ON

The panelists will explore what is involved in completing mass appraisals for assessment purposes and how such an approach relates to or does not relate to market value. The first part of this session has representatives of the assessment community explaining how mass appraisals are completed in their jurisdiction and how such an approach brings the assessed values to a fair and equitable assessment amount. The second part of this session will provide an opportunity to have the private sector valuers outline what their experiences have been in reviewing mass assessments and how they have approached the matter of mass appraisals reflecting fair

and equitable valuations. Ample opportunity will be provided for Q & A.

Photo: Miles and miles  
of rugged coastline  
courtesy Monika Schaefer.



# DELEGATE PROGRAM

## MONDAY EVENING, SEPTEMBER 29

6:00 pm – 10:00 pm

**“Rally in the Ally”**  
(Pub Crawl on George Street)  
Admittance by badge.

## TUESDAY, SEPTEMBER 30

8:00 am – 10:00 am  
Main Lobby

**Registration Desk Open**

8:00 am  
Salon A

**Refreshments & Light Breakfast –**  
Admittance by badge.  
Co-Sponsored by SNC Lavalin Nexacor  
and CPTA

8:30 am – 12:30 pm  
Salon A

Topic: **Cross Canada Legal Panel  
“Disclosure & Access to  
Information”**

Assessors’ Lawyers:

**Mr. Cameron Ashmore,**  
The City of Edmonton Law  
Branch, Edmonton, AB

**Ms. Dona-Lynn Morley,**  
Saskatchewan Assessment  
Management Agency,  
Regina, SK

**Ms. Denise Pambrun,**  
City of Winnipeg, MB

**Mr. Christian Schulze,**  
Schulze Douglas LLP,  
Brampton, ON

**Mr. Jamie Smith, Q.C.**  
Smith Coffey Law Offices, St.  
John’s, NL

Moderator:

**Mr. James Mercury,**  
Aikins, MacAulay &  
Thorvaldson, Winnipeg, MB

10:15 am – 10:30 am  
Crush Lobby

**Refreshment Break**  
Sponsored by Enbridge

Tax Payers’ Lawyers:

**Mr. James D. Fraser,**  
Lawson Lundell LLP,  
Vancouver, BC

**Mr. Gilbert J. Ludwig,**  
Wilson Laycraft, Calgary, AB

**Mr. Michael Mercury,**  
Aikins, MacAulay &  
Thorvaldson, Winnipeg, MB

**Mr. J. Bradford Nixon,**  
Walker Poole Nixon LLP,  
Toronto, ON

**Ms. Louise Boutin,**  
Langlois Kronström  
Desjardins, Montréal, QC

**Mr. Michael J. Crosbie,**  
McInnes Cooper, St. John’s, NL

# DELEGATE PROGRAM

View from the Board:

**Mr. Wayne D. Cochrane, Q.C.**  
Member, Nova Scotia Utility  
and Review Board, Halifax, NS

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

Moderator:

**Mr. Judson Virtue,**  
MacLeod Dixon, Calgary, AB

Our legal experts will discuss what's below the surface concerning access to information; the replies to such demands; the penalties for not replying; and the rights to disclosure of information possessed by each party before and after the return of the roll or in a litigation process. Issues covered will include: Does a property owner have to reply? What to do about an onerous and time consuming request. Can an assessor demand copies of appraisal reports that a property owner has obtained, including an appraisal report obtained as a part of an owner's attempt to obtain new financing? Is the disclosed information confidential? Are appellants entitled to the details of the assessor's market rental information? Are appellants and assessors entitled to pre-hearing disclosure of documents and oral discovery?

12:30 pm – 2:00 pm  
Salon B

**Lunch** – Admittance by badge.  
Co-Sponsored by de Grandpré Chait  
LLP and CPTA

Photo courtesy Newfoundland & Labrador Tourism, Ned Pratt.



A view of  
St. John's harbour  
from The Rooms



# DELEGATE PROGRAM

12:30 pm – 2:00 pm  
Placentia Bay

**Lunch** – 2009 Workshop Committee  
Inaugural Meeting

2:00 pm – 3:00 pm

Topic: **Valuation Challenges  
Regarding Limited Market  
Federal Properties**

Speakers: **Jennifer Harvey**, Public  
Works & Government Services  
Canada, Hull, QC  
**Rod Malcolm**, Public Works &  
Government Services Canada,  
Edmonton, AB

Significant challenges have arisen regarding the valuation, for assessment purposes, of some categories of federal property. Unique property types, that are limited market in nature, but nonetheless require market value consideration (in assessment jurisdictions that have a market value mandate), sometimes require expanded reasoning to include analogous uses as well as market-based rationale regarding cost and depreciation. This discussion attempts to identify a number of unique property types as well as some considerations that might lead to reasonable value indications for assessment purposes of these properties.

3:00 pm – 3:15 pm  
Crush Lobby

**Refreshment Break**  
Sponsored by Glenn Lucas SCV, RPN –  
Property Tax Review Services

3:15 pm – 4:00 pm  
Ballroom

**CPTA Annual General Meeting,  
Election of Officers**  
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 2008/2009 term will be  
elected.

## TUESDAY EVENING, SEPTEMBER 30

6:00 pm  
Salon BCD

**Cash Bar Reception** – Admittance by  
badge.

7:00 pm  
Salon BCD

**Gala Dinner & Entertainment** –  
Admittance by badge.

## WEDNESDAY, OCTOBER 1

8:00 am  
Salon A

**Refreshments & Light Breakfast** –  
Admittance by badge.  
Co-Sponsored by DuCharme McMillen &  
Associates Canada, Ltd. and CPTA

# DELEGATE PROGRAM

8:30 am – 10:00 am  
Salon A

Topic: **The Bank Towers Interim Decision**

Speakers:

**Mr. Jeff Cowan**,  
WeirFoulds LLP, Toronto, ON  
**Mr. David Fleet**,  
Walker Poole Nixon LLP,  
Toronto, ON  
**Mr. Richard Poole**,  
Walker Poole Nixon LLP,  
Toronto, ON  
**Mr. Phillip Sanford**,  
McCarthy Tétrault, Toronto,  
ON  
**Mr. Carl Davis**, Conway Davis  
Gryski, Toronto, ON

Moderator:

**Mr. Jim Derbyshire**,  
Altus Group, Toronto, ON

Hear from those who participated in this landmark appeal challenging the assessment methodology in Ontario. The purpose of the tribunal, and indeed the entire legislative regime of property assessment and taxation, is not simply

to favour either municipalities or ratepayers, but rather to obtain accurate current value assessments of all properties in order to permit a fair and equitable distribution of the property tax burden to all. This session will allow delegates to find out exactly what's below the surface when defining 'current value' as the 'fee simple if unencumbered' arising from the evidence pertaining to

the six Toronto bank tower properties that were heard before the Assessment Review Board.



Photo: Cape Spear  
courtesy Newfoundland  
& Labrador Tourism,  
Hans G. Pfaff

10:00 am – 10:15 am  
Crush Lobby

**Refreshment Break**

Sponsored by Walker Poole Nixon LLP

10:15 am – 11:45 am  
Salon A

Topic: **What Impact Oil & Gas on the East Coast of Canada is having on the Canadian Economy**

Speaker: **Ms. Deirdre Greene**, Vice  
President – Policy &  
Communications,  
Newfoundland & Labrador  
Oil & Gas Industries  
Association, St. John's, NL

# DELEGATE PROGRAM

This session will be delivered by NOIA (Newfoundland & Labrador Oil & Gas Industries Association), Canada's largest offshore petroleum association. The presenter will provide a background of the Industry in the area, its current state, and its future potential. This session will also provide insights on what impact the east coast Oil and Gas play is having on the Atlantic area and the overall Canadian economy.

12:00 Noon  
Salon B

**Soup & Sandwich Buffet -**  
Admittance by badge.  
Co-Sponsored by RioCan Property Services, Municipal Assessment Agency and CPTA

# COMPANION PROGRAM

## SATURDAY, SEPTEMBER 27

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Bonivista Bay

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4:30 pm - 6:00 pm  
Main Lobby

**Registration Desk Open**

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Main Lobby

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5:30 pm - 7:00 pm  
Harbourview Ballroom

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8:00 am  
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# COMPANION PROGRAM

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8:30 am – 9:00 am  
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- Opening Remarks –  
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**Mr. Art Puddister**

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Keynote Speaker:

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10:15 am – 3:30 pm

## City of Legends & The Far East of the Western World

1:00 pm – 2:00 pm  
Main Lobby

## Registration Desk Open

6:00 pm – 10:00 pm

“Rally in the Ally” (Pub Crawl on George Street) – Admittance by badge.

**TUESDAY, SEPTEMBER 30**

8:00 am – 10:00 am  
Main Lobby

## Registration Desk Open

A free day to spend at your own leisure.

# COMPANION PROGRAM

6:00 pm  
Salon BCD

**Cash Bar Reception** – Admittance by badge.

7:00 pm  
Salon BCD

**Gala Dinner & Entertainment** – Admittance by badge.

## WEDNESDAY, OCTOBER 1

12:00 Noon  
Salon B

**Soup & Sandwich Buffet** – Admittance by badge.  
Co-Sponsored by RioCan Property Services, Municipal Assessment Agency and CPTA



Pippy Park Public Golf Course



Puffin



A street in St. John's

Photos from top: Golf – courtesy Newfoundland & Labrador Tourism, Golf NF & LB; Puffin – courtesy Newfoundland & Labrador Tourism, Homer Green; Streetscape – courtesy Monika Schaefer; Arches – courtesy Newfoundland & Labrador Tourism, Hans G. Pfaff.



The Arches Provincial Park

## WORKSHOP REGISTRATION FEES

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

	<b>Total Fees</b>
<b>Member Early Bird Delegate Fee:</b> (before July 31)..	\$655.00
Includes complete Workshop Program	
<b>Member Delegate Fee:</b> (after July 31) .....	\$735.00
Includes complete Workshop Program	
<b>Non-member Fee:</b> .....	\$1050.00
Includes complete Workshop Program	
<b>Single Day Fee Member (Monday or Tuesday):</b> ..	\$370.00
Includes Workshop Program the day you register for	
<b>Single Day Fee Non-Member (Mon. or Tues.):</b> ...	\$475.00
Includes Workshop Program the day you register for	
<b>Wednesday Fee Member:</b> .....	\$185.00
<b>Wednesday Fee Non-Member:</b> .....	\$ 240.00
<b>Companion Full Program:</b> .....	**\$295.00
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.

<b>Sunday Golf Tournament:</b> .....	*\$100.00
<b>Sunday Night Reception:</b> .....	\$50.00
<b>Monday Companions' Tour only:</b> .....	\$95.00
<b>Monday Night Event:</b> .....	\$80.00
<b>Tuesday Dinner/Entertainment:</b> .....	\$100.00

\*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 \$100.00 includes green fees, prizes, one cart per two players, lunch and taxes. Please see Page 11 for details.

\*\*Refreshments and light breakfasts served in the Salon A are for delegates only. Only companions registered for the Full Program will be served breakfast in the Salon A at 8:00 am on Monday morning only.



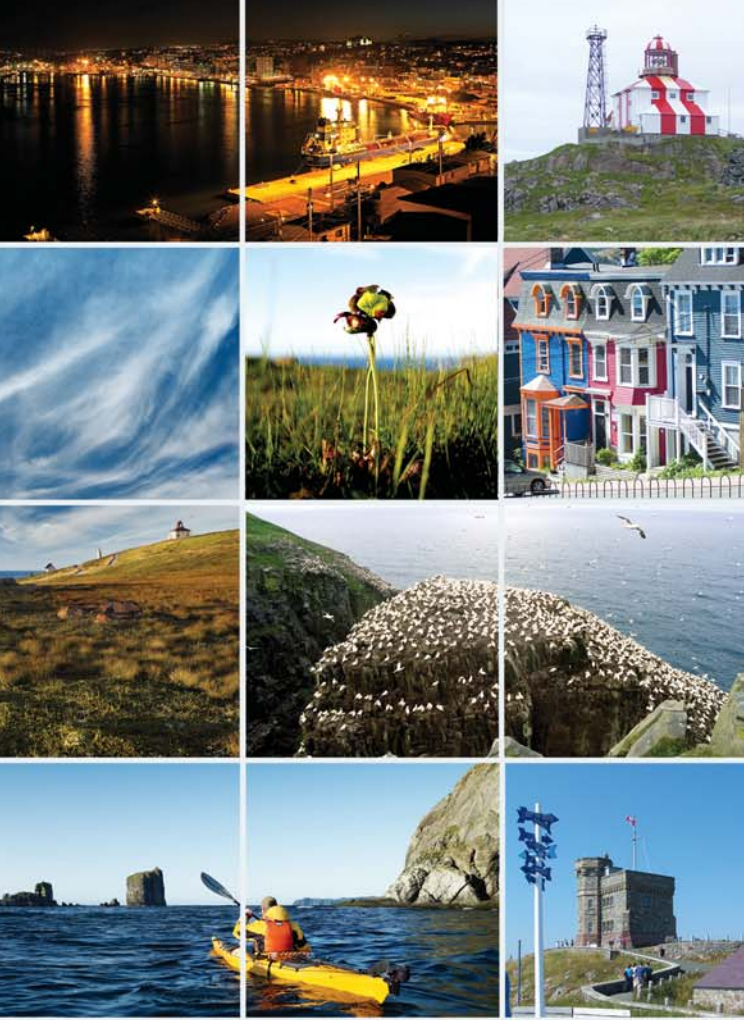
## OUR SPONSORS

The CPTA sincerely thanks the following organizations that have given their generous support towards the success of our 42nd Annual Workshop.

**Altus Group**  
**BC Assessment**  
**Canadian Pacific**  
**de Grandpré Chait LLP**  
**DuCharme McMillen & Associates Canada, Ltd.**  
**Enbridge**  
**First Nations Tax Commission**  
**Glenn Lucas SCV, RPM – Property Tax Review Services**  
**Loblaw Properties Limited**  
**McInnis Cooper**  
**Municipal Assessment Agency**  
**RioCan Property Services**  
**SNC Lavalin Nexacor**  
**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

**BC Assessment**  
**Canadian Pacific**  
**ConocoPhillips Canada**  
**DuCharme McMillen & Associates Canada, Ltd.**  
**Exon Mobil**  
**MTE Paralegal Professional Corporation**  
**Spectra Energy**  
**The Bay**  
**TransCanada PipeLines Limited**  
**Walker Poole Nixon LLP**  
**Wilson Laycraft**  
**WeirFoulds LLP**



**Canadian Property Tax  
Association, Inc.  
Association canadienne  
de taxe foncière, Inc.**

**Suite 225, 6 Lansing Square, Toronto, ON M2J 1T5  
Tel: 416.493.3276 • Fax: 416.493.3905  
Email: [cpta@on.aibn.com](mailto:cpta@on.aibn.com) • [www.cpta.org](http://www.cpta.org)**

**ST. JOHN'S 2008**

Photo Credits: Back cover, top row: left – courtesy Newfoundland and Labrador Tourism; right – Monika Schaefer; Second row: middle courtesy Newfoundland and Labrador Tourism, right – Monika Schaefer; Third row: courtesy Newfoundland and Labrador Tourism; Bottom row: left – courtesy Newfoundland and Labrador Tourism, right – Monika Schaefer. Front cover & back cover background photo courtesy Newfoundland and Labrador Tourism.