



45th Annual  
CPTA National  
Workshop

## Programme

September  
25-28, 2011

*A Plethora of  
Property Tax  
& Assessment  
Issues*

*Evaluation et  
taxation  
foncières: des  
défis en cascade*



*Niagara Falls, 2011*



45th Annual CPTA National Workshop:  
September 25–28, 2011

***A Plethora of Property Tax  
and Assessment Issues***  
***Evaluation et taxation foncières:  
des défis en cascade***

**2011 Workshop Committee**

Chair:

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

Members:

**Gerry Carr**, Altus Group

**Angie DaCosta**, Cushman & Wakefield  
Property Tax Services

**Brian Dell**, Wilson Laycraft

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

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

**David James**, P.S. Johnson Valuation  
Consultants Ltd. (Golf Tournament)

**Jerry Kirkland**, ARA -

Kirkland, Balsom and Associates

**Ken Marsh**, TransCanada Pipelines Ltd.

**Viviane Marcotte**, CPTA Managing Director

**Jules Mercier**, Prud'Homme, Mercier & Associés

**Brent Muir**, Miller Thomson Pouliot LLP

**Brad Nixon**, Walker Poole Nixon LLP

**Bob Pigeau**, Imperial Oil Limited (Golf Tournament)

**Angelo Walters**, AEC International

Ex-Officio Member:

**James D. Fraser**,

Lawson Lundell LLP, CPTA President

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# Delegate Program

## Saturday, September 24

8:30 am - 4:00 pm	<i>Lake Superior</i> <b>Executive Committee and Board of Directors Meeting</b>
4:30 pm - 6:00 pm	<i>Mezzanine Level</i> <b>Registration Desk Open</b>

## Sunday, September 25

8:00 am - 3:00 pm	<b>Pre Workshop Golf Tournament – Royal Niagara Golf Course</b> <b>Shotgun-start tee off promptly at 9:00 am.</b> Lunch buffet will be served in the clubhouse along with the awards & prizes immediately following the golf.
3:00 pm – 4:30 pm	<i>Mezzanine Level</i> <b>Registration Desk Open</b>
5:30 pm – 7:00 pm	<i>Myst Lounge</i> <b>Welcoming Reception</b> – Admittance by badge. Host Bar – Cocktails & Hors d'oeuvres only, to allow guests the opportunity of experiencing Niagara Falls' dining establishments.

## Monday, September 26

8:00 am - 10:00 am	<i>Mezzanine Level</i> Registration Desk Open
8:00 am	<i>Foyer Great Falls</i> <b>Refreshments &amp; Light Breakfast</b> – Admittance by badge. <b>Co-sponsored by CPTA Ontario Chapter and CPTA National Office</b>
8:30 am - 9:00 am	<i>Great Falls Ballroom</i> Opening Ceremonies <ul style="list-style-type: none"><li>• <b>Opening Remarks</b> <b>Ms. Grace L. Marsh, CPTA</b> Executive V.P. and Workshop Chair</li><li>• Introduction of CPTA Executive &amp; Board of Directors</li><li>• Welcome from CPTA President – <b>Mr. James D. Fraser</b></li><li>• Welcome from President and Chief Administrative Officer, Municipal Property Assessment Corporation (MPAC) – <b>Mr. Carl Isenburg</b></li></ul>

# Delegate Program

9:00 am - 10:00 am

## **Welcoming address:**

**Mr. Ron Dale**, Historian and War of 1812 Project Manager, Parks Canada

*Topic: Legends of Niagara*

We tend to think of Canada as a young country with a short history. However, the first people came into the Niagara area more than 10,000 years ago, following the herds of game as the glaciers retreated and the land became more hospitable. Undoubtedly these first explorers and pioneers were overawed by the majesty and power of Niagara Falls.

**Mr. Ron Dale**, historian with the federal heritage agency Parks Canada, will take us on a journey through time to part the mists of the past and reveal the fascinating story of Niagara Falls with some emphasis on the War of 1812, the last conflict in which Americans and Canadians fought against each other. The area was a hotly contested war zone. During the War of 1812, the bloodiest battle of that conflict was fought on Lundy's Lane, not far from the Falls. With the 200th anniversary of the War of 1812 just around the corner, the history of that conflict and of places like Niagara Falls, steeped in history, will be highlighted.



10:00 am

*Foyer Great Falls*

Refreshment Break

***Sponsored by Enbridge***

10:15 am - 11:45 am

*Topic: Changing Expenditure Patterns in an Aging Population: Implications for Real Estate and Financial Markets*

## **Keynote Speaker:**

***Co-sponsored by Walker Poole Nixon LLP & the CPTA***

**Dr. David K. Foot**, Footwork Consulting Inc. and Professor Emeritus of Economics, University of Toronto

**Dr. Foot** is an outspoken and controversial demographics expert who can bring to life demographic statistics

# Delegate Program

and make the aging of society relevant to any specific interest group. He explores how changing demographics, especially the aging of the massive boomer generation and the coming into the marketplace of their children, the echo generation, is redefining society's needs.

**Dr. Foot** contends that demographics explains two-thirds of everything – whether the subject is business planning, marketing, human resources, career planning, corporate organization, the stock market, housing, education, health, recreation, leisure, and social and global trends. Change can't be avoided, but it can be prepared for and managed. With an understanding of demographics, a business, an individual or a government has a strong foundation upon which to build.

**Dr. Foot** will provide an understanding of the methodology for looking at the interactions between demographics and economics and will use examples that relate to our interests.

11:45 am – 1:00 pm

*Watermark Restaurant*

**Lunch** - Admittance by badge.

***Co-Sponsored by Miller Thompson LLP and the CPTA***

11:45 am – 1:00 pm

*Watermark Private Dining Room*

Past Presidents and Executive Committee Luncheon Meeting

1:00 pm – 2:00 pm

*Mezzanine Level*

Registration Desk Open

1:00 pm – 2:00 pm

*Great Falls Ballroom*

*Topic: Valuation of Airports / Special Purpose Properties*

Speaker:

**Dr. Michael Tretheway,**

President, InterVISTAS Consulting Inc. (Canada) and Chief Economist, InterVISTAS Consulting Group, Vancouver, BC

**Dr. Tretheway** is widely considered as a leading transportation economist and has served as an expert witness and advisor to governments, airlines, airports, ports and railways in the United States, Canada, Australia, New Zealand, Asia, Africa and

# Delegate Program



before the European Commission. He earned a PhD in economics from the University of Wisconsin and served for 14 years as Associate Professor of Transportation & Logistics at the University of British Columbia.

**Dr. Tretheway** will be speaking on unique issues in the valuation of airports, both in terms of airports generally and airports in the context of our unique Made-in-Canada airports regime.

2:00 pm – 2:15 pm

*Foyer Great Falls*  
**Refreshment Break**  
*Co-Sponsored by Dundee Realty and the CPTA*

2:15 pm – 4:30 pm

*Great Falls Ballroom*  
*Topic: A National Valuers' Forum – How to Value the Difficult Ones*

Speakers:

**Mr. John Clark,**  
The Regional Group of Companies Inc., Ottawa, ON

**Mr. Tim Down,**  
PacWest Commercial Real Estate Advisors, Kelowna, BC

**Mr. John Duane,**  
Municipal Property Assessment Corporation, Pickering, ON

**M. Jules Mercier,**  
Prud'Homme, Mercier & Associés, Montréal, QC

Moderator:

**Mr. Jerry Kirkland,**  
ARA – Kirkland, Balsom and Associates, St. John's, NL

As we build on earlier presentations that explored both demographics and valuing unique properties such as airports; our panel of experienced appraisers from across the country will provide their insights on unique valuation issues.

Topics to be explored will include, public property, floating values, the impact of contamination on market value, highest/best use and going concern value. The panelists will

# Delegate Program

- 4:30 pm - 6:00 pm discuss the difficulties that arise when valuing such real properties and offer solutions/approaches that will be useful to you.  
*South Tower, Room 1614  
Hospitality Suite*

## Monday Evening, September 26

Free time to allow guests the opportunity of networking and experiencing Niagara Falls.

## Tuesday, September 27

- 8:00 am - 10:00 am *Mezzanine Level*  
Registration Desk Open

- 8:00 am *Foyer Great Falls*  
**Refreshments & Light Breakfast**  
- Admittance by badge.  
***Co-Sponsored by DeGrandpré Chait  
LLP and the CPTA***

- 8:30 am - 9:30 am *Great Falls Ballroom*  
*Topic: Cross Canada Legal Panel  
Case Law Updates*

The ever-popular Cross-Canada Legal Panel session has been expanded to three hours for the 2011 Conference. In the first hour, the panelists will update delegates on recent legal cases in their respective jurisdictions. The panel speakers will then take questions from the floor.

Speakers:

**Mr. Harley Harris,**

Owen Bird Law Corporation,  
Vancouver, BC

**Mr. Gilbert J. Ludwig,**

Wilson Laycraft, Calgary, AB

**Mr. Mark Newman,**

Fillmore Riley LLP, Winnipeg, MB

**Mr. David G. Fleet,** Walker Poole

Nixon LLP, Toronto, ON

**M<sup>e</sup> Louise Boutin,**

Langlois Kronström Desjardins,  
Montréal, QC

**Mr. Michael J. Crosbie,**

McInnes Cooper, St. John's, NL

Moderator:

**Ms. Giselle Kakamousias,**

Turner Drake & Partners Ltd.,  
Halifax, NS

# Delegate Program

- 9:30 am – 10:30 am *Topic: Discussions on a Compendium of Property Tax Legal Issues*
- In this session, the panelists will address a smorgasbord of questions respecting current property tax legal issues. Can a property be assessed for a use different from its current use? When can the method of valuation adopted by the Assessment Tribunal's adjudicator be considered an error of law? What is the current status of removal of business value from the assessments of going concerns? How have the Boards and Courts been treating environmentally contaminated properties? In using the income approach, should contract or economic rents be adopted for assessment purposes?
- Each panelist will have the opportunity to address these questions and to discuss and debate them with their colleagues on the panel. Delegates with other issues burning on their minds can submit them to Viviane Marcotte via email no later than June 30th so that they may be added to the list of topics to be posed to the panel by the Moderator.
- 10:30 am – 10:45 am *Foyer Great Falls*  
Refreshment Break  
**Co-Sponsored by Crowe Horwath LLP & Soberman LLP**
- 10:45 am – 12:00 pm *Topic: Discussions on a Compendium of Property Tax Legal Issues (continued)*
- 12:00 pm – 1:00 pm *Watermark Restaurant*  
**Lunch** – Admittance by badge.  
**Co-sponsored by Canadian Pacific and RioCan Management Inc.**
- 12:00 pm – 1:00 pm *Watermark Private Dining Room*  
**Lunch – 2012 Workshop Committee Inaugural Meeting**
- 1:00 pm – 2:00 pm *Great Falls Ballroom*  
*Topic: Oil Sands Development: Setting the Record Straight*
- Speaker:  
**Mr. Don Thompson,**  
President, The Oil Sands Developers



# Delegate Program



Group, Fort McMurray, AB

Canada's oil sands are a controversial topic and virtually every newsmaker and layperson seems to have an opinion about this 179 billion barrel resource. The oil sands represent 97 per cent of Canada's remaining oil reserves but misinterpretation and misrepresentation of the facts are threatening development of a resource that generates significant employment and tax revenue for Canadians. Join Don Thompson, President of the Oil Sands Developers Group, as he dispels the myths about Canada's oil sands and presents an alternative perspective on an industry that can play a critical role in North America's economic recovery.

2:00 pm - 3:00 pm

*Great Falls Ballroom*

*Topic: Ethics & The Assessment Profession*

Speakers:

**Ms. Pat Budd,**

DuCharme, McMillen & Associates, Inc., Mississauga, ON

**Mr. Ryan Fagan,**

Altus Group, Toronto, ON

**Mr. Jack A. Walker, Q.C.,**

Walker Poole Nixon LLP, Toronto, ON

One of the least discussed but vitally important aspects of our profession is the issue of ethics. Are there overriding standards other than the requirements of the individual disciplines? What are those requirements? Can the profession itself enforce universal ethics standards? Does our profession require a separate ethics code? What are the guidelines for members of our profession who do not belong to a separately governed professional body? Do you feel in any way inhibited by the rules of conduct as they relate to your activities in the assessment field?

All of these questions and more will be discussed by the panel with input from the audience.

3:00 pm - 3:15 pm

*Foyer Great Falls*

**Refreshment Break**

***Sponsored by CPTA***

# Delegate Program

3:15 pm - 4:15 pm

*Great Falls Ballroom*  
**CPTA Annual Meeting, Election of Officers**

The Annual Meeting 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 2011/2012 term will be elected.

4:30 pm - 6:00 pm

*South Tower, Room 1614*  
**Hospitality Suite**

## Tuesday Evening, September 27

6:00 pm

*Foyer Great Falls*  
**Host Bar Reception** – Admittance by badge. *Hosted by Langlois Konström Desjardins LLP*

7:00 pm

*Great Falls Ballroom*  
**Gala Dinner & Entertainment**  
– Admittance by badge.

## Wednesday, September 28

8:00 am

*Foyer Great Falls*  
**Refreshments & Light Breakfast**  
*Sponsored by First Nations Tax Commission*  
– Admittance by badge.

9:00 am – 10:00 am

*Great Falls Ballroom*  
*Topic: Regulating to Improve the First Nation Investment Climate*

Speaker:

**C. T. (Manny) Jules**,  
Chief Commissioner,  
First Nations Tax Commission  
**Chief Commissioner C.T. (Manny) Jules**

is leading an initiative to create legislative options for First Nation property ownership. Mr. Jules will speak on 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 and provide greater certainty of tenure for members and investors. **Mr. Jules** will also address The “Seven Year Legislative Review” of the First Nations Fiscal and Statistical Management Act (FSMA). The Minister



# Delegate Program

of Indian and Northern Affairs Canada (INAC) is required to review the provisions of the Act and the operations of the institutions (FNTC, FNFA, FNFMB and FNSI) and submit a report to the House of Parliament on that review including any changes that the Minister recommends relating to the evolution of the mandate and operation of the institutions.

10:00 am - 10:15 am *Foyer Great Falls*  
**Refreshment Break**  
*Sponsored by CPTA*

10:15 am - 11:45 am *Great Falls Ballroom*  
*Topic: Cross Canada Market Update*

Speaker:

**Mr. Paul Morse**

Senior Managing Director & National Practice Director, Office Leasing, Cushman & Wakefield, Toronto, ON

**Paul Morse**, will provide a timely analysis and forecast on the office, industrial, retail and investments markets in Canada.

There has been a lot of activity in the major markets in 2011. Paul will share some of his observations on what has been driving this activity and more importantly, what to expect for the balance of the year.

12:00 am  
*Watermark Restaurant*  
**Soup & Sandwich Buffet -**  
Admittance by badge.  
*Sponsored by CPTA*

## Companion Program

### Saturday, September 24

4:30 pm - 6:00 pm *Mezzanine Level*  
**Registration Desk Open**

### Sunday, September 25

8:00 am - 3:00 pm  
**Golf Tournament -**  
Royal Niagara Golf Course  
Shotgun-start tee off promptly at 9:00 am - Minimum 72 golfers. Lunch buffet will be served in the clubhouse, along with the awards & prizes immediately following the golf.

# Companion Program

3:00 pm - 4:30 pm	<i>Mezzanine Level</i> <b>Registration Desk Open</b>
5:30 pm - 7:00 pm	<i>Myst Lounge</i> <b>Welcoming Reception -</b> Admittance by badge. Host Bar - Cocktails & Hors d'œuvres only, to allow guests the opportunity of experiencing Niagara Falls' dining establishments.

## Monday, September 26

8:00 am - 10:00 am	<i>Mezzanine Level</i> <b>Registration Desk Open</b>
8:00 am	<i>Foyer Great Falls</i> <b>Refreshments &amp; Light Breakfast -</b> Admittance by badge. <b>Co-sponsored by the CPTA Ontario Chapter and CPTA National</b> (For Participants in the Full Companion Program only.)
8:30 am - 9:00 am	<i>Great Falls Ballroom</i> <b>Opening Ceremonies</b> <ul style="list-style-type: none"><li>· Opening Remarks - <b>Ms. Grace L. Marsh</b>, CPTA Executive V.P. and Workshop Chair</li><li>· Introduction of CPTA Executive &amp; Board of Directors</li><li>· Welcome from CPTA President - <b>Mr. James D. Fraser</b></li></ul>
9:00 am - 10:00 am	<b>Welcoming Address: Mr. Ron Dale</b> , Historian and War of 1812 Project Manager, Parks Canada Topic: <i>"Legends of Niagara"</i> We tend to think of Canada as a young country with a short history. However, the first people came into the Niagara area more than 10,000 years ago, following the herds of game as the glaciers retreated and the land became more hospitable. Undoubtedly these first explorers and pioneers were overawed by the majesty and power of Niagara Falls. <b>Mr. Ron Dale</b> , historian with the federal heritage agency Parks Canada, will take us on a journey through time to part the mists of the past and reveal the fascinating story of Niagara Falls with some emphasis on the War

# Companion Program



of 1812, the last conflict in which Americans and Canadians fought against each other. The area was a hotly contested war zone. During the War of 1812, the bloodiest battle of that conflict was fought on Lundy's Lane, not far from the Falls. With the 200th anniversary of the War of 1812 just around the corner, the history of that conflict and of places like Niagara Falls, steeped in history, will be highlighted.

10:00 am - 3:30 pm

**Companion Tour**

2:00 pm - 3:00 pm

*Mezzanine Level*

**Registration Desk Open**

## Monday Evening, September 26

Free time to allow guests the opportunity of networking experiencing Niagara Falls.

## Tuesday, September 27

8:00 am - 10:00 am

*Mezzanine Level*

**Registration Desk Open** - A free day to spend at your own leisure or purchase a ticket for a performance at the Shaw Festival.

## Tuesday Evening, September 27

6:00 pm

*Foyer Great Falls*

**Host Bar Reception** - Admittance by badge. *Hosted by Langlois Konström Desjardins LLP*

7:00 pm

*Great Falls Ballroom*

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

## Wednesday, September 28

11:45 am

*Watermark Restaurant*

**Soup & Sandwich Buffet**  
- Admittance by badge.

**Sponsored by CPTA**

# Workshop Registration Fees

## Workshop Registration Fees

All fees are inclusive of HST (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 (Monday or Tuesday): . . \$540.00  
Includes Workshop Program the day you register for

Wednesday Fee Member: . . . . . \$210.00

Wednesday Fee Non-Member: . . . . . \$265.00

Companion Full Program:\*\* . . . . . \$300.00  
Includes complete Companion Program  
(see Companion Booklet) – 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: . . . . . \$150.00

Tuesday Dinner/Entertainment: . . . . . \$125.00

\* 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). Please see Companion Booklet for details.

\*\* Refreshments and light breakfasts served in the *Foyer Great Falls* are for delegates only. Only those registered for the complete Companion Program will be served breakfast in the *Foyer Great Falls* 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 45th Annual Workshop.

**Agrium Inc.**  
**Altus Group**  
**Canadian Pacific**  
**Crowe Horwath LLP & Soberman LLP**  
**DeGrandpré Chait LLP**  
**DuCharme McMillen & Associates Canada, Ltd.**  
**Dundee Realty**  
**Enbridge**  
**First Nations Tax Commission**  
**Langlois Kronström Desjardins LLP**  
**Miller Thompson LLP**  
**CPTA Ontario Chapter**  
**RioCan Management Inc.**  
**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:

**Aikins, MacAulay & Thorvaldson LLP**  
**ConocoPhillips**  
**Crowe Horwath LLP & Soberman LLP**  
**DuCharme McMillen & Associates Canada, Ltd.**  
**Exxon Mobil Corporation**  
**Hudson's Bay Company**  
**Imperial Oil Limited**  
**Miller Thompson LLP**  
**MTE Consultants Inc.**  
**Pocrnic Realty Advisors**  
**TransCanada Pipelines**  
**WeirFoulds LLP**  
**Wilson Laycraft**



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

*Niagara Falls, 2011*