

CPTA 2022 Ontario Valuation & Legal Symposium

COVID RELATED VALUATION ISSUES & MUNICIPAL APPLICATIONS

General Context for Legal Issues

- COVID recognized as worldwide pandemic in last year of 4 year cycle
- Many 2017-2020 appeals settled/settling
- Extension of CVA cycle, delaying provincial re-assessment
- Statutory valuation date remains January 1, 2016
- Regulatory restrictions on business, travel, gatherings, education – “life as we know it”

Section 40 *Assessment Act* appeals issues

- “Issue estoppel” – issue previously litigated and decided between same parties
 - Pending ARB decisions: 4800 Bender Ave. & 55 Avenue Rd.
- Altered “state & condition” December 2020 & December 2021

s. 357 *Municipal Act, 2001* appeal issues (s. 323 *COTA*)

- A building on the land damaged by demolition, fire “or otherwise”, so as to render it “substantially unusable” for its normal purposes.
 - Do the regulatory restrictions to combat COVID fit within “or otherwise”?
 - Did the regulatory restrictions to combat COVID render the building “substantially unusable” for its normal purposes?
 - If yes, how is the tax relief calculated?

Assessment Review Board Process/Rules

- ARB's temporary pause/extending SOEs in response to COVID restrictions
- New Rules April 2021
- Implementing its Digital-First approach
- Pros: E-file, e-mail communication, electronic document format, eliminating paper notices, transition to Zoom hearings
- Cons: Common s.40 & s. 357 SOEs, Deemed 2020-22 appeal SOE dates, Delayed decisions, Forms, forms, forms, forms over substance, Written submissions requirement

Municipal Measures in Response to COVID

- Interim/final Tax Billing Payment Relief
- Interim/final Tax Due Date Adjustment
- Interim/Final Penalty & Interest Relief
- Tax Hardship Deferral Program
- Optional Small Business Tax Subclass