



International Property Tax Institute



# Property Assessment and Taxation in Canada

## Evolution, Importance and Principles

### About this Workshop

Many stakeholders are not fully acquainted with the uniquely positive outcomes of the ad valorem tax system from which tax payers, local and senior government benefit.

The aim of this workshop is to satisfy the need for greater depth of understanding of the real strengths and benefits that distinguish property tax from other forms of taxation. It will provide foundational knowledge about ad valorem fundamentals in three modules:

- Evolution
- Tax Policy - Principles, Challenges and Issues
- Assessment Valuation and Taxation Challenges

Wednesday, November 28, 2018

**Holiday Inn Toronto | Yorkdale**

3450 Dufferin Street, North York, Ontario

# Faculty

## David Highfield

David has recently retired as President and CEO of BC Assessment after 40 years in the assessment business. Starting as a temporary appraiser, serving as the Assessor for the Greater Vancouver Area and more recently as the Vice President responsible for all properties in BC, he has broad experience in assessment.

David is an Accredited Appraiser (MCI) with the Appraisal Institute of Canada and holds a professional designation (RIBC) with the Real Estate Institute of BC. He has served on the Boards of a variety of business related and professional organizations and is Past President of the Appraisal Institute of Canada. He has served as a guest lecturer at the BC Institute of Technology, the Chair of the Valuers Global Forum in Washington, DC and was an active participant in the development of the UBC distance learning degree for appraisers.

## Carla Nell, Vice-President, Municipal and Stakeholder Relations, Municipal Property Assessment Corporation

In October 2015, Ms. Nell joined MPAC as Vice-President to lead MPAC's newly aligned Municipal and Stakeholder Relations department.

She has more than 27 years of experience working in both the private and public sectors and brings a unique blend of experience in municipal finance, taxation and assessment matters. Throughout her career she has worked with and provided policy support and advice to municipalities, school boards and provincial governments. Regarded as an expert representative in assessment, taxation and stakeholder relations in the municipal finance and property tax communities, she is a regular contributor to various industry publications and has spoken extensively at numerous conferences and workshops. Carla is the author of the AMCTO's (Association of Municipal Managers, Clerks and Treasurers of Ontario) Assessment and Tax Manual and the monograph published by the Municipal Finance Officers' Association (MFOA) titled Serving to Your Potential: Enhancing Strategic Influence in the Treasurer's Office.

Carla completed her Honours Bachelor of Arts degree at the University of Ottawa and Masters of Arts Degree from The University of Western Ontario. In addition, she is as an Associate of the Institute of Municipal Assessors (AIMA), has been awarded the Professional Land Economist (PLE) designation by the Association of Ontario Land Economists, and is closely aligned with numerous professional associations serving both the public and private sectors. Carla is a paralegal licensed by the Law Society of Ontario, and has taught in the Faculty of Business at Seneca College of Applied Arts and Technology in both the Public Administration and Real Property Administration programs.

**While there is ample technical "know-how" training and education on property assessment and taxation, there is much less "know-why" knowledge comprehensively available at senior, local and administrative levels. The ad valorem taxation scheme, developed centuries before other forms of taxation, exists in most countries in the world but is subject to constant challenge. Divided into three modules, the overriding purpose of this workshop is to enrich the knowledge of those in the Canadian community that interface with property taxation and assessment and aims to fill the need for common Ad Valorem fundamentals.**

### Module 1

- History and Evolution of Ad Valorem Taxation in Canada

### Module 2

- Property Tax Policy: Principles, Challenges and Issues

### Module 3

- Fundamentals of Assessment, Valuation and Taxation

# Workshop Agenda

<p>Module 1</p>	<p><b>History and evolution of Ad Valorem Taxation in Canada</b></p> <p><i>Learning Content</i></p> <ul style="list-style-type: none"> <li>• The History and Evolution of Ad Valorem Assessment and Taxation (International and Canadian)</li> <li>• Commonly Accepted Ad Valorem Property Tax Formula</li> <li>• Global Perspective on Canadian Property Tax</li> <li>• Issues, Challenges and Risks to the System</li> <li>• Strengths and Benefits of the System</li> </ul>
<p>Module 2</p>	<p><b>Property Tax Policy: Principles Challenges and Issues</b></p> <p><i>Learning Content</i></p> <ul style="list-style-type: none"> <li>• Property Tax Revenue Performance</li> <li>• Foundation Facts</li> <li>• Distinguishing Accountabilities</li> <li>• Appeals bodies across the Province</li> </ul> <p>Property Tax Policy Areas</p> <ul style="list-style-type: none"> <li>• Tax Base – What is taxed?</li> <li>• International Tax Base Formulas</li> <li>• Tax Base Policy Considerations</li> </ul> <p>Tax Liability – Who Pays the Tax?</p> <ul style="list-style-type: none"> <li>• Who is Liable to Pay the Property Tax?</li> <li>• Who Bears the Tax Burden?</li> <li>• Tax Liability Policy Considerations</li> <li>• Discussion Questions</li> </ul> <p>Tax Rate</p> <ul style="list-style-type: none"> <li>• Critical Importance of Tax Rates</li> <li>• Variety of Tax Rate Structures</li> <li>• Excessively Complicated System</li> <li>• Tax Rate Policy Considerations</li> <li>• Property Tax Relief</li> </ul> <p>Assessment and Administration</p> <ul style="list-style-type: none"> <li>• Administrative Structure</li> <li>• Functional Separation/Specialization</li> <li>• International Performance Benchmarks</li> <li>• Administrative Policy Considerations</li> <li>• Benefits of the Ad Valorem System in Canada</li> </ul>
<p>Module 3</p>	<p><b>Assessment Valuation &amp; Taxation</b></p> <p><i>Learning Content</i></p> <p>Fundamentals of Valuation</p> <ul style="list-style-type: none"> <li>• Basic Valuation Concepts</li> <li>• Property Interests and Uses Valued</li> <li>• Valuation Methods and Applications</li> </ul> <p>General Principles of Ad Valorem Assessment</p> <ul style="list-style-type: none"> <li>• Assessment for Revenue Collection</li> <li>• Foundational Statements</li> </ul> <p>Mass Appraisal Process</p> <ul style="list-style-type: none"> <li>• Problem Definition</li> <li>• Preliminary Survey and Analysis</li> <li>• Data Management</li> <li>• Highest and Best Use Analysis</li> <li>• Analysis of Market Data</li> <li>• Computer Assisted Mass Appraisal</li> </ul> <p>Examples of Challenges and Mitigating Considerations</p> <ul style="list-style-type: none"> <li>• Downward Pressures on Assessment Values</li> <li>• Keeping information confidential</li> <li>• Talking about the process, not the results</li> <li>• Mixing up changes in values vs taxes</li> <li>• Assessors rarely have contact with customers</li> <li>• Consider future staffing needs</li> <li>• Appeal time—when owners speak up</li> <li>• Customer expectations increasing over time</li> <li>• How to value when sales are scarce</li> <li>• Scarce information on share transactions</li> <li>• Additional resources</li> </ul>

# Fees and Registration Information

## Regular Fee:

\$375.00/pp + 13% HST = \$423.75 CAD

## Discounted Fee:

for members and 5 or more people from the same organization

\$355.00/pp + 13% HST = \$401.15 CAD

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### Confidence through professional standards

RICS promotes and enforces the highest professional qualifications and standards in the valuation, development and management of land, real estate, construction and infrastructure. Our name promises the consistent delivery of standards - bringing confidence to markets and effecting positive change in the built and natural environments.

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International Property Tax Institute

## About IPTI

The International Property Tax Institute [IPTI] is an independent, not-for-profit organization specializing in the provision of expert, unbiased, objective, professional advice on all aspects of property tax.

We provide education and practical training on specific aspects of taxation through conferences, seminars, workshop, and on-line events.

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