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ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK

Jack Walker and Jerry Grad

Release No. 35, September 2018

This must-have resource provides a comprehensive guide to the principles of assessment of real property, the relationship between assessment and property tax, property tax itself, as well as administrative law and other legal underpinnings that clarify this complex area of law. This book takes a unique approach to discussing both law and valuation, and is updated regularly to focus on recent, significant changes to the legislation.

What's New:

This release features revisions to Chapter 1 (Fundamental Concepts of Property Assessment) and Chapter 4 (The Expert Witness) as well as updates to the Words and Phrases section of the text.

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Highlights

- **Case law dealing with s. 40(17) and the Burden of Proof** — *Jay Patry Enterprises Inc. and Municipal Property Assessment Corp., Region 05, Re*, 2018 CarswellOnt 12555 (Ont. Assess. Review Bd.): Members Joseph Jebreen and Scott McAnsh of the Assessment Review Board dealt with the issue of MPAC not satisfying the burden of proof and the fact that there was sufficient evidence put forward by the appellant to determine the current value;
- **What is meant by the phrase the burden of proof?** — The courts have historically determined that in assessment appeals the burden of proof followed the normal rule that the person who challenged the assessment bore the onus. In *Empire Realty Co. v. Metropolitan Toronto Assessment Commissioner*, the Court of Appeal pointed out that the ultimate onus in an assessment case falls upon the appellant. Even in those circumstances, however, there is an interim onus upon the assessor to establish that he or she has complied with the provisions of the Act.