

## Publisher's Note

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### **ONTARIO PROPERTY TAX ASSESSMENT HANDBOOK**

**Jack Walker and Jerry Grad**  
**Release No. 2, May 2022**

#### **Publisher's Special Release Note 2021**

The pages in this work were reissued in April 2021 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the April 2021 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

Changes to chapter and heading numbering may have occurred. Please refer to the Correlation Table in the front matter if you wish to confirm references.

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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 updates to Chapter 2 (Liability to Assessment and Exemptions from Taxation), Chapter 3 (Interpretation of Statutes) and Appendix A (Assessment Legislation).

### **Highlights**

- **Exemption from Taxation for Religious Organizations** — The Ontario Court of Appeal in *FLK Institute of Taoism v. MPAC*, 2022 ONSC 57, 2022 CarswellOnt 57 (Ont. Div. Ct.), canvassed the exemption under s. 3(1), para. 3(i) of the *Assessment Act* with respect to exemption from taxation for places of worship or used in connection with worship. At the heart of the application was the use of the lands, resulting in the ultimate denial by the Divisional Court of portions of one site and 29 satellite sites where the applicant conducted Tai Chi classes at which the students were given an initial free class but then had to pay for subsequent classes. The Court dealt with the necessity to ensure that in the exemption section the applicant falls squarely within the four corners of the exemption requirements and such an analysis does not conflict with the principles of interpretation set out by the Supreme Court of Canada in *Québec (Communauté urbaine) c. Notre-Dame de Bonsecours (Corp.)*, [1994] 3 S.C.R. 3, 63 Q.A.C. 161 (S.C.C.), at paras. 13 and 23, and the definition of “worship” and the use of the primary purpose test by the applicant judge to determine the activity at the site rather than simply accepting the statement of the Applicant.
- **Interpretation of a Tax Statute** — The decision *BCE Place Ltd. v. Municipal Property Assessment Corp., Region No. 9* (2010), 325 D.L.R. (4th) 69 (Ont. C.A.), also known as the “Bank Tower Case” has had a significant impact on assessment jurisprudence with respect to the principles of statutory interpretation in the intervening years since the date of its release, specifically with respect to the *Assessment Act* and its implementation. From a legal historian’s perspective, the interesting aspect of the Divisional Court’s decision was not

only the fact that there were in fact three Divisional Court Decisions but the tangible relationship of the initial Decision to the Court of Appeal Decision rendered in 2010. The court dealt with the proper interpretation of the *Assessment Act*, initially reiterating certain fundamental principles of assessment in Ontario and subsequent to setting out the principles, the Court then proceeded to consider how a Court should construe the *Assessment Act*, with certain guides in mind. Only then following those guides and the principles of interpretation, did the Divisional Court determine whether the Board's decision was correct.

### **ProView Developments**

Your ProView edition of this product now has a new, modified layout:

- The opening page is now the title page of the book as you would see in the print work
- As with the print product, the front matter is in a different order than previously displayed
- The Table of Cases and Index are now in PDF with no searching and linking
- The Table of Contents now has internal links to every chapter and section of the book within ProView
- Images are generally greyscale and size is now adjustable
- Footnote text only appears in ProView-generated PDFs of entire sections and pages

