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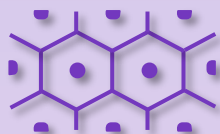
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Shadow Expropriation



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The Supreme Court of Canada's decision in "[Annapolis Group Inc. v. Halifax Regional Municipality, 2022 SCC 36](#)" is a significant step forward in protecting private property rights in the face of overarching action by a municipal authority allegedly confiscating property rights without the inconvenience of paying for them. The issue before the Supreme Court was whether the Nova Scotia motion judge was correct in determining that Annapolis' *constructive taking* claim raised vast genuine issues of material fact requiring a trial, or whether the subsequent Nova Scotia Appeal Court decision that there was no triable issue, should stand. In essence the crux of the issue was whether HRM's actions might amount to a de facto expropriation ("*constructive taking*" aka "*Shadow Expropriation*") and hence compensation.

Protection of property rights was removed from the draft version of the Canadian Charter of Rights and Freedoms at the instigation of provinces such as Manitoba and Prince Edward Island, concerned that its inclusion would interfere with their policy of restricting ownership and use. So, unlike the United States, we are dependent on our court system to do what it can to fill that gap. The court system is constrained by the fact that the payment of compensation is dependent on enabling legislation and its interpretation of it. **Every Canadian property**

owner is at risk until their property rights are enshrined in the Charter but this Supreme Court decision is a step in the right direction. The following are the facts of the case as detailed in the Supreme Court decision (we have paraphrased and added our own comments. You will have to read the 105-page unexpurgated version if you want the Full Monty).

Background

Over a period of time dating back to the 1950s the Annapolis Group Inc. acquired 965 acres (the subject property) with the intent of land banking it until it was ripe for development, at which point it would be resold. In 2006 the Halifax Regional Municipality (HRM) adopted a planning strategy to guide land development, including the subject property, in the municipality over a 25-year period. The strategy reserved a portion of Annapolis' property for possible future inclusion in a regional park but did not zone it as such since this would have required HRM to purchase it within a year. Instead it zoned about a third of the subject property as "Urban Settlement" (which denoted where urban forms of development may occur within the next 25 years) and the remaining two thirds as "Urban Reserve" (where development is contemplated beyond a 25-year time horizon). Both of these designations contemplated serviced development i.e. sewer and water services. However, for serviced development to occur HRM had first to adopt a resolution authorizing it. Beginning in 2007, the Annapolis Group made several attempts to develop the subject property. Ultimately, by resolution in

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2016, HRM refused to initiate the secondary planning process; at which point Annapolis sued, alleging a “constructive taking”, misfeasance in public office and unjust enrichment. The *constructive taking* was based on Annapolis’ contention that HRM’s regulatory measures had deprived it of all reasonable or economic use of the subject property thus resulting in a *constructive taking* without compensation.

Court Actions

On March 11, 2019 HRM sought summary dismissal of Annapolis’ *constructive taking* claim but the motion judge dismissed their motion, finding that Annapolis’ *constructive taking* claim raised vast genuine issues of material fact requiring a trial *including whether there was an ulterior motive to reserve a portion of the subject property as a park without compensation or legislative action i.e. a “disguised expropriation”*. However, this was then appealed by HRM and the Court of Appeal reversed the motion judge’s decision on the grounds that it did not have a reasonable chance of succeeding (based on a previous case “Canadian Pacific Railway Co. v. Vancouver City 2006 SCC 5, [2006] 1 S.C.R. 227 [“CPR”]”). It was then re-appealed by Annapolis to the Supreme Court of Canada who heard the case and issued their decision in 2022. During the hearing it transpired that HRM had actually erected a sign on the subject property with their logo and phone number and had financially supported organisations that encouraged people to use the land as a park for hiking, cycling, canoeing and swimming. There was also an article in The Coast newspaper in which a named HRM employee was referred to as “the city staffer overseeing the park’s creation”.

The Supreme Court of Canada analysed the case as follows (we have paraphrased and added comments):

1) Provincial regulatory authorities such as HRM can validly regulate land in the public interest without effecting a “taking” of the property. They do so all of the time with zoning regulations. However, the line between a “valid regulation” and a “constructive taking” is crossed where the effect of the regulatory activity deprives the claimant of the use and enjoyment of their property in a substantial and unreasonable way, or effectively confiscates the property. More simply put a *constructive taking* must result in the virtual abolition of private property rights leaving the property owner with

no reasonable use of their property.

2) At common law, taking of a property by the state e.g. HRM, must be authorized by law and triggers a presumptive right to compensation which can be displaced only by clear statutory language showing a contrary intention i.e. not to compensate. In other words, there would be a presumption of compensation if HRM, or any public body, acquired private property, unless there was an Act clearly stating that it should not be paid. This is an important guarantee of individual liberty.

3) A *constructive (beneficial) taking* does not require that HRM acquire a legal interest in the subject property but rather an “advantage” e.g. preserving the land as a public park.

4) The effect of the *constructive taking* on the property owner was an important consideration if the impact is to deprive them of the use of their property.

Constructive Taking Test

The Court concluded that there were two tests that had to be satisfied to determine whether a *constructive taking* had occurred (1) did the public authority i.e. HRM, acquire a beneficial interest in the property or flowing from it (i.e. an advantage); and (2) had HRM’s actions removed all reasonable uses of the subject property?

Supreme Court Decision

By majority decision the Supreme Court of Canada overturned the Nova Scotia Appeal Court’s decision dismissing Annapolis’ *constructive taking claim* and ruled that the matter should go to trial in its entirety. That trial started in April of this year before the Supreme Court of Nova Scotia. It will determine whether a *constructive taking* by HRM has occurred and if so the amount of compensation owed to Annapolis Group Inc.

🌐 *Lee Weatherby, our Counselling Division VP and Neil Lovitt, our Planning Division VP, acted as expert witnesses in the trial by the Supreme Court of Nova Scotia to determine the compensation owed by HRM if the Court finds that a constructive taking has occurred.*

VALUATION DIVISION

Beware of Strangers Bearing Gifts

Expropriation, the forcible taking of your property by a municipality,



Photo Credit: iStock Photo

province or federal government for road widening or other public purpose often engenders fear, loathing and despair on the part of the unfortunate property owner, yet it may actually be the lesser of two evils. During our almost fifty years of representing property owners and governments, providing the valuation compensation reports and undertaking negotiations, we have witnessed many of the frustrations flowing from forcible acquisitions. We may not have experienced everything, but we have seen enough to know the best strategies to employ. However, there is little point in sugar coating it. Expropriation is frequently an unpleasant business and the tactics employed by *some* government bodies are on the darker side of grey. The good news is that you have the protection of a generally fair and knowledgeable court system that should err on your side if you know when and how to seek its protection.

How Can I Stop Them?

For all intents and purposes, you can’t. Some of the Expropriation Acts provide the opportunity for the property owner to object to a forcible taking, but in our experience this is really window dressing. The acquiring authority, be they a municipality, province, federal government or other body with expropriation powers such as an electrical or gas transmission company, will rarely threaten expropriation when they first approach you. Most will prefer to negotiate with you and that really is your best option *provided the acquiring authority agrees to extend all of the rights and protections that would be available by law had you been expropriated*. It is wise to get this in writing prior to opening negotiations. If the acquiring authority has already commissioned an appraisal report they should tender it with their offer. Under some circumstances you will be entitled to get your own valuation report at their expense... in fact some acquiring authorities may suggest that you commission an appraisal report from a list of approved companies and then may also rely on it themselves. So long as you satisfy yourself that the firm of

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your choice is impartial and competent, this is the best route to pursue. The Province of Nova Scotia often employs this strategy. Don't be tempted to select an appraiser who lacks impartiality... their reputation will have preceded them and the acquiring authority will place little or no weight on the appraisal report. Expropriation legislation mandates that you are entitled to be "made whole" i.e. be placed in the same position financially after the forcible taking as you were before it. It does not anticipate that you benefit financially from the taking, but there is ample case law suggesting that you should be given the benefit of any doubt. It is common for most acquiring authorities to commission their own appraisal; however, they do not always address all of the Heads of Claim. It has been our experience that the Province of New Brunswick usually instruct their appraiser to exclude "Injurious Affection" and whilst this omission should be so stated in the appraisal report it may not be obvious unless you look for it. If only part of your property is being acquired, Injurious Affection (explained later in this article), may be the most substantive part of your loss. Appraisal reports prepared for municipalities, especially the smaller communities, may well exclude certain compensable items (explained later in this article) to minimise the compensation or because they have hired an appraiser unfamiliar with the compensation provisions of the Expropriation Act. *Be aware that the acquiring authority is not obliged to comply with the compensation provisions of the Act until your property is expropriated or unless they are proceeding on that assumption (in which latter event it will be so stated in the appraisal report).* In our experience the Federal Government and Province of Nova Scotia commission appraisal reports covering all Heads of Claim other than business loss, prior to the property being expropriated, but other provinces and many municipalities do not do so. Watch your back! If the acquiring authority commissions its own appraisal report it is wise to ask us, or another competent party, to review it. Unless your property has been expropriated it is premature to commission your own appraisal until you have had somebody such as ourselves review the acquiring authority's appraisal report. Since at this stage there may have been no expropriation the acquiring authority may be open to negotiation, particularly if they are constrained by time to get the project started, are concerned about backlash against the potential expropriation per se, or do not have

suitable qualified personnel on staff. Under the foregoing circumstances it would not be unusual for the finally agreed compensation to far exceed that first offered by the acquiring authority. We are well experienced in negotiations for this purpose. Our professional Counselling Division staff are educated and trained in the process and can conduct the negotiations on your behalf.

Heads of Claim (Compensable Items)

Identifying and calculating the Heads of Claim under the various Expropriation Acts is a specialised field. It is necessary to have knowledge and understanding of the relevant Expropriation Act, Federal or Provincial. Keeping abreast of evolving [Expropriation Case Law](#) is also essential. We therefore subscribe to services that report on [Expropriation Case Law](#) in Canada and other jurisdictions that have commonalities with our legal system. The legal and fiscal attributes of real estate often have greater relevance than the physical component when assessing expropriation compensation. Today's expropriation expert requires a broad education and training, a knowledge of the major disciplines that impact on real estate ... finance, economics, law, planning, geosciences, construction, as well as expropriation appraisal. If the expropriated property is a business asset, knowledge of accounting, marketing, strategic management, business research and operations management are necessary prerequisites to successfully formulating accurate expropriation claims for *Injurious Affection and Disturbance* ... two items that are usually ignored or misunderstood by real estate appraisers acting for acquiring authorities in expropriation cases. Compensation for financial loss resulting from the expropriation of real estate will fall under some, or all, of the following Heads of Claim:

Market Value of the property actually acquired from the freeholder and leaseholder (if there are tenants). This is the most obvious compensable item. Market Value is the amount of money the property owner would have obtained for the expropriated interest in the property, had it been sold in the open market by a willing seller to a willing buyer. If only part of the property is expropriated, the acquiring authority has to pay the property owner the Market Value of the portion expropriated plus "Injurious Affection" i.e. any loss in value to the remaining property. Injurious Affection is often more substantial than the value of the

property acquired, particularly if the remaining property is "improved" with a residential, commercial, industrial or institutional building.

The owner will not get any extra expropriation compensation however if the property has a "special" value to the expropriating authority, over and above its Market Value, unless it was targeted for acquisition for that purpose. An example would be the acquisition of a commercial gravel pit the product of which was then used by the acquiring authority for its road construction (Stephen Moffett v. New Brunswick [Minister of Transportation] NB Court of Queens Bench 81 L.C.R. 2004 Page 161) details of which are available on our [web site](#). Sentimental attachment, often a major blow in the case of losing a home, is also not compensable. However, if the house has been adapted for disabled living the cost of doing so is compensable.

Home For A Home - If the expropriated property is an owner occupied family home, which has been expropriated in its entirety, or has been so adversely impacted by a partial taking that it is no longer suitable for a family home, the owner may be entitled to additional expropriation compensation. If, for example, the expropriated property is located in a neighbourhood of higher priced homes, and the Market Value compensation is inadequate to purchase a replacement property in the same neighbourhood, the expropriated property owner will be able to claim additional compensation sufficient to purchase a replacement home, albeit superior to the expropriated property. If no homes are available for purchase, some Expropriation Acts provide sufficient compensation to purchase a lot and build an identical dwelling in the same neighbourhood.

Disturbance - When a property owner is forced to move out of their home because it has been expropriated, they will be able to claim for the cost of moving expenses, together with items such as new drapes, etc. If it is not practicable to estimate these costs, some Expropriation Acts (Federal and Nova Scotia) provide an allowance instead of up to 15% of the Market Value of the expropriated property. The New Brunswick Expropriation Act allows, in addition to moving expenses, 5% of the Market Value of the residential portion of the expropriated property to compensate for the cost and inconvenience of finding another residence.

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When business premises are expropriated the occupant will suffer a variety of losses because they are forced to relocate. The firm will have to print new stationery, inform its customers, incur staff overtime packing and unpacking prior to and after the move, new signage, etc. as well as the cost of the move itself. Whether the business moves or not, profits will usually be adversely impacted, especially by a road widening scheme, and/or the relocation. Trade, once lost to competitors, may take years to recapture, or may be lost forever. The resultant loss, capitalised as “goodwill” will be compensable together with the remaining disturbance costs resulting from the property expropriation. However, the stress and strain resulting from the expropriation, and loss of the business owner’s time, is frequently not compensable, something which is patently unfair. In the case of *Shute v. Paradise 9 (Town)*, 2023 NLSC 24, the Supreme Court of Newfoundland and Labrador overturned the decision of the Board of Assessors awarding non-pecuniary damages for anxiety, stress and loss of peaceful enjoyment of their residential property (part of which had been expropriated) during road widening work.

Unfortunately, where the business is forced to relocate, most Expropriation Acts will defer the calculation of business loss until the business has been in operation for twelve months at its new location.

Special Purpose Properties - Some types of properties do not normally sell on the open market: churches, schools, hospitals, religious and charitable institutions, are examples. If the expropriated property falls into this category and the owner has, and intends, to relocate, they are entitled to base their compensation claim on the reasonable cost of creating a similar property (technically known as “the cost of equivalent reinstatement”). Even though the property they are vacating may be old, their claim can be based on the cost of building a new, otherwise identical structure, plus the cost of acquiring a replacement site. However, the Federal and New Brunswick Expropriation Acts attempt to claw back some of the compensation if the owner has improved their position. The Federal Expropriation Act extends equivalent reinstatement to all properties that do not normally sell on the open market, but the other Acts generally restrict this provision to institutional properties.

Injurious Affection - If only part of the property is expropriated the acquiring authority has to pay the owner the Market Value of the portion they have acquired. They also have to compensate the property owner for any loss in value to their remaining property resulting from (1) the expropriation of part of the property and the construction of works thereon, and (2) the use of the expropriated property.

For example, a property owner may lose part of their front yard because the municipality widens the highway. The front yard provides amenity space for the dwelling and affords it a privacy and noise buffer, all of which will be lost because of the expropriation. In addition, if the expropriated land is to be used as a new traffic lane the road will then be closer to the dwelling and there will be increased traffic noise, fumes, visual intrusion, etc. The new highway may be

at a higher grade than the old road too, resulting in drainage or access problems for the property. In addition, the expropriation may deprive the property of its parking, or it may be more difficult to get out of the driveway. The remaining property will suffer Injurious Affection i.e. be depreciated in value as a result of the foregoing.

Or perhaps the property comprises a woodlot or a farm. If land expropriated for a new limited access highway cuts through the middle of a farm it will render part less accessible and severed from the farm buildings. This is called *severance*. The less accessible land will be worth less as a result of the severance. Or the remaining farm buildings may be worth less than was the case before the expropriation, because the land base they support is much diminished by the loss of acreage for the new highway.

Some Expropriation Acts include Disturbance (and loss of Goodwill) under the heading of Injurious Affection. This is not significant other than the fact that some expropriating authorities, such as the Province of New Brunswick, may not calculate Injurious Affection until well after the event.

In our experience Injurious Affection is generally the most substantive part of any loss resulting from expropriation. It is usually calculated by the “Before and After” method i.e. the property is valued before part is expropriated and then valued again on the assumption that the expropriation has taken place. The difference between the two values, less the Market Value of the land expropriated, is the Injurious Affection.

Special Economic Advantage - If the expropriated property is owner occupied i.e. not rented, the property owner may be able to claim for any *special economic advantage* arising out of, or incidental to, their occupation of the property, to the extent that they have not been compensated under the other Heads of Claim. If for example, the property owner, or a member of their family, is disabled and the home has been adapted to meet their requirements, e.g. with paraplegic ramps, grab bars, wider doorways and hallways, stair lifts, etc. the owner will be able to claim for the cost of these improvements.

The same conditions apply too with commercial property that has been adapted to suit the unique requirements of the business. It applies as well to property that has additional value because of its location, such as a woodlot proximate to the owner’s mill and therefore more valuable to the mill owner than its Market Value would indicate (*Gagetown Lumber Co. Ltd. v. the Queen*, [1957] S.C.R. 44) or a gravel pit which supplies a nearby concrete plant and construction business under the same ownership (*The Province of New Brunswick v. Fundy Contractors Limited* and *Young NB Court of Appeal* 2023 NBCA 57).

Some Provincial Expropriation Acts e.g. Newfoundland and Labrador, Prince Edward Island, do not mention Special Economic Advantage specifically but it would, in our view, still be a compensable item.

Professional Fees - The governing principle is quite clear, expropriation is the exercise of police power by

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the state and the expropriated property owner has to assert a claim for their loss against an expropriating authority with more resources and deeper pockets. In this David versus Goliath scenario the expropriating authority has a moral responsibility to level the playing field by providing the expropriated party with paid **appraisal, legal and other advice**. Unfortunately, only the Federal Expropriation Act rises to the challenge; most of the Provincial Expropriation Acts fall short and it is under the latter that municipalities expropriate. The Federal Expropriation Act requires that the expropriating authority pay the legal, appraisal and other costs reasonably incurred in ascertaining a claim for compensation (the property owner is obligated to ensure that the costs are reasonably incurred, rather than being responsible for ensuring that they are reasonable). The Nova Scotia Expropriation Act provides for the payment of “reasonable costs necessarily incurred” and makes payment conditional on the outcome of the Board (court) decision. New Brunswick and Newfoundland make payment conditional on the outcome of a subsequent court action; Prince Edward Island has yet to acknowledge the necessity to protect expropriated property owners. In practice however, expropriating authorities want to avoid the adverse publicity, time and cost of proceeding to court so are usually willing to reimburse the expropriated property owner their reasonable appraisal and legal costs as part of the negotiation process.

Betterment - If part, or all, of the property remaining after the expropriation increases in value as a result of the scheme the resultant increase (Betterment) usually has to be “offset” against the total compensation payable, Heads of Claim other than the value of the land taken, or the property remaining after the expropriation, depending on the terms of the applicable Expropriation Act.

No Land Taken

Compensation is payable, in certain circumstances, to property owners who have lost part of their property due to a *constructive taking* i.e. where the acquiring authority acquired a *beneficial interest* without transfer of title and thus deprived the property owner of any reasonable use of their property. The most recent Supreme Court of Canada case hot off the press, is *Annapolis Group Inc. v. Halifax Regional Municipality*, 2022 SCC 36. We will cover the details of the concomitant Supreme Court of Nova Scotia decision in a future Newsletter. The assessment of compensation is underway as this Newsletter is being drafted.

🌐 *Our Counselling and Valuation Divisions have been active in Expropriation work for almost five decades preparing valuation reports to assess the Heads of Claim, acting as expert witnesses before the region's various courts and negotiating compensation for property owners throughout Atlantic Canada. We act for private property owners whose property is being acquired, and also the Federal, Provincial and Municipal governments, on everything from major projects such as the Muskrat Falls transmission line through Nova Scotia and Newfoundland, to individual properties. For more information visit our [web site](#) or contact Nigel Turner by email at*

nigelturner@turnerdrake.com or 1-800-567-3033 Ext. 330.

VALUATION DIVISION

PAMS® Property Portfolio Manager



Photo Credit: iStock Photo

As the world shifts beneath our feet and information technology changes everything from locating the most cost-effective vacation accommodation to your ride to the airport, we continue to assess how we can assist clients more effectively manage their real estate assets. We are heavy investors in technology dating back to 1978 when we first designed, built and fired up our computer databases. We started developing CompuVal®, our proprietary information technology platform in 1980 and our investment in it has done a great job of keeping us poor ever since. But market data drives property values and CompuVal® captures, processes, refines and analyses data from diverse sources in Atlantic Canada and Western Ontario. Its family of intelligent databases “talk” to each other and analyse data on the fly. So far it has not put us out of a job, but we are working on it. It has however allowed us to replicate our very successful **PAMS® Property Tax Manager** service (which minimizes your yearly tax liability, at minimum cost, with minimal client involvement) and extend it to cover asset management. **PAMS® Property Portfolio Manager** will protect your property against capital asset erosion through inadequate (or over adequate) fire insurance coverage, down zoning and adverse market value changes. Simply put, PAMS® PPM provides you with professional valuation and planning advice when you need it so that you can avoid being blind-sided by external events that threaten your property. It reduces your administrative burden and risk; and better positions you to maximise the value of your property holdings. When required, it will also reduce the cost and expedite the valuation of your property for financing, balance sheet, IFRS and other purposes.

The Full Monty

This is how it works. Every year we email you, the property owner, the following information two weeks prior to your property fire insurance renewal date:

1. **Fire Insurance** – the Replacement Cost New value for each building in your property portfolio.
2. **Zoning** – the current zoning on each property in your portfolio together with a notification of any proposed change, and the action required.

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Since planning is an ongoing process you may get notification at any time from the planning authority of proposed changes to the Zoning By-Law or Municipal Plan that may benefit or adversely impact any property in your portfolio. You forward that notification to us through your personal Client Area on our corporate web site www.turnerdrake.com and we will then advise you of the appropriate action required to protect your property.

We also provide advice on the action required when you are contacted directly by the planning authority with respect to developments in the neighbourhood which may impact your property.

3. Projected Property Price – this is based on indexing up the last known Purchase Price, or formal estimate of Market Value, using our CompuVal® IT platform's trend line analysis and having regard to vacancy rates, our market knowledge, an analysis of the neighbourhood life cycle, a review of supply and demand for like properties, and factoring in any known changes to the property itself. It is a useful estimate to assist in broad decision making and is prepared for your internal use, and without any liability on our part. It should not be shared with third parties or be relied upon for financing, sale or other purposes. These will require a *formal* Market Valuation conducted in accordance with industry accepted standards such as the RICS Valuation Global Standards (Red Book), Canadian Uniform Standards of Professional Appraisal Practice (CUSPAP) or the Uniform Standards of Professional Appraisal Practice (USPAP).

4. Market Trends – this includes an analysis of the neighbourhood type and current stage in its life cycle (growing, stable, declining, transitioning), together with a comment on supply and demand for properties in the neighbourhood and/or similar properties to the subject property.

🕒 We invite you to reduce your administrative burden, cost and risk of asset management by availing yourself of PAMS® PPM for a trial period. Send us the address of each property in your portfolio and the fire insurance renewal date and we will prepare a Year 1 estimate of our fee. If you decide to proceed, you will be asked to enter into a PAMS® Consulting Services Agreement. Should you decide to discontinue PAMS® PPM, you can do so at any time. For more information on PAMS® PPM visit our web site www.turnerdrake.com; or contact Sarah Livingstone our very pleasant Manager of Business Development at

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slivingstone@turnerdrake.com or 1-800-567-3033 Ext. 346.

FREEBIE INFORMATION

We rolled out our new corporate web site www.turnerdrake.com in April this year. Our former site was stuffed with information, much of it useful, so we retained it on the new site but made it easier to find. Because of the Covid-19 pandemic and the fifteen months of effort to build the new site, we were remiss in not keeping the research and case law parts of the site current. That omission has now been rectified. We have added 12 research papers covering topics ranging from new home prices in Atlantic Canada, the future of office buildings, Canada Revenue Agency's HST self-supply tactics (with relevant case law), property taxation authority shenanigans (with relevant case law), the impact of Russia's war in Ukraine on the Atlantic Region, the new BOMA retail measurement standard, the impact of climate change (again!), title insurance claims, and property profiles of the Garden in the Gulf (PEI) and Moncton. We have also updated the case law on the Property Tax and Counselling (Expropriation) sections of the site. We have also added a case law page for HST on new apartment construction, given the more aggressive stance now being taken by Canada Revenue Agency (CRA). None of the foregoing will change your life, but if you have nothing better to do it does make interesting reading (we think... but then we don't get out much).

Mea Culpa!

A big thank you to Kitty Maurey for pointing out that there are no longer five Real Estate Boards in New Brunswick as we erroneously reported in our Spring Newsletter article "What Goes Up: May Come Down!". They have been replaced with the New Brunswick Real Estate Board; the five Boards (Fredericton, Saint John, Greater Moncton, Northern and Valley) having agreed, on June 22nd 2023, to merge into a single New Brunswick board. They formally merged on January 1, 2024 and the new Board's website is available at <https://nbrealestateboard.com/en/>.

Thank You!

In our [Spring Newsletter](#) we mentioned that we were again partnering with Brunswick Street Mission in Halifax and would match your financial donations made through the Mission's web site at www.brunswickstreetmission.org/turnerdrake



Photo Credit: Matt Kok, Brunswick Street Mission, Halifax, N.S.

up to an aggregate amount of \$5,000. Thank you for your response: together we raised \$10,118 to help the Mission provide a hot breakfast during the week, a "choice model" food bank, a tax clinic and access to a social worker through their Outreach Program. Their food programs have experienced a dramatic increase in demand in the past two years, with over 11,000 breakfasts served and 3,576 food bank visits in 2023. The tax clinic is available to individuals earning \$35,000 or less a year. Amongst other things, filing a tax return is necessary to access benefits such as Employment Insurance, Social Security and the Child Benefit. The Mission files over 1,000 tax returns for clients every year.

It may not be widely understood, but charities such as the Mission depend on you and I, not government, for all but a tiny portion of their budgets. As well as providing much needed survival support the Mission, through their Outreach Program, also helps people get back into the work force by identifying and providing protective clothing such as steel toed boots when they are a necessary pre-requisite to starting a job. If you would like more information about the Mission, visit their web site at www.brunswickstreetmission.org.

JOIN A SELECT GROUP

Many readers have already chosen to receive our Newsletter by email. If you are not yet a regular subscriber but wish to rectify that sorry circumstance, you can register for your free subscription at <https://sub.turnerdrake.com/Signup>.

You can also follow us on

www.twitter.com/TurnerDrakeLtd
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www.linkedin.com/company/TurnerDrakeLtd