

Table 3: Canadian Responses

Question #:	Q2	Q2	Q3				Q4	Q4b	Q4c	Q5	Q5a	Q5e
Province/Territory	How often does your jurisdiction conduct ratio studies?	Every 2 years	Who conducts your ratio study? Province/territory, local, university or private under contract or other?				Does your study include sales or appraisals or both?	If sales, who performs sample selection?	Who conducts sales validation?	Are machinery & equipment taxable personal property?	If yes, is a ratio study conducted?	If you use appraisals, what techniques are used?
Alberta	annually		prov/terr				both	local	prov/terr	Yes	No	
British Columbia	more frequent		prov/terr				sales only	state or province	local	No	na	na
Manitoba	every	4				other	sales only	local	local	Yes	No	na
New Brunswick	annually		prov/terr				sales only	prov/terr	prov/terr	No	na	na
Newfoundland	every	3	prov/terr				sales only	prov/terr	prov/terr	No	na	na
Nova Scotia	annually			local			sales only	local	local	No	na	na
Northwest Territories	every				univ. or private		appraisals only			No	na	d/e tables
Ontario	annually					other	sales only	local		No		
Prince Edward Island	annually		prov/terr				sales only	prov/terr	prov/terr	No	na	na
Quebec	annually			local			sales only	prov/terr	prov/terr	No	na	na
Saskatchewan	annually		prov/terr				sales only	local	prov/terr	No	na	na
Yukon Territory	annually		prov/terr				sales only	prov/terr	prov/terr	Yes	No	na

Question #:	Q6a	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b	Q6b
Province/Territory	Personal Property Exemption Statute?	Capital stock exempt?	Bonds exempt?	Deposits exempt?	Contracts exempt?	Copy-rights exempt?	Custom computer software exempt?	Customer lists exempt?	Goodwill exempt?	Licenses exempt?	Patents exempt?	Rights of Way?	Trade-marks exempt?	Trade secrets exempt?	Other?
Alberta	Yes														
British Columbia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes	Yes	
Manitoba	Yes	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk	unk
New Brunswick	No														
Newfoundland	No														
Nova Scotia															Yes
Northwest Territories	No														
Ontario	No														
Prince Edward Island	No														
Quebec	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Saskatchewan	No														
Yukon Territory	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	

Province/Territory	Q7 Do you audit appraisal procedures in lieu of ratio study?	Q7b Procedural audits + ratio study to determine compliance?	Q7c Can equalization or reappraisal be ordered as a result?	Q8 Do you have a disclosure law?	Q8a Disclose to Prov/Terr or local or both?	Q8b Disclose at deed recording?	Q8c Do you track disclosure?	Q8d Type of disclosure doc.: statement, survey, or both?	Q8e Disclosure confidential?	Q8f Do you have a transfer tax or deed stamp?	Q8g Do you have a mandatory recordation law?	Q8g At what level does it occur?	Q8h Are there legal penalties for falsifying?
Alberta	Yes	Yes	Yes	Yes	prov/terr	Yes	Yes	stmt.	No	Yes	Yes		No
British Columbia	No	No	Yes	Yes	both	Yes	Yes	stmt.	No	No	Yes	prov/terr	Yes
Manitoba	No	unk	Yes	Yes		Yes	No		No	Yes	Yes	prov/terr	unk
New Brunswick	No	Yes	No	Yes	prov/terr	Yes	Yes	stmt.	Yes	Yes	No		Yes
Newfoundland	No	unk		Yes	both	Yes	Yes	stmt.	No	Yes	Yes		Yes
Nova Scotia	Yes	Yes		Yes	both	Yes	Yes	stmt.	Yes	Yes	Yes	local	Yes
Northwest Territories	No	No	No	Yes		Yes	Yes	stmt.	No	Yes	Yes	prov/terr	Yes
Ontario	No	No		Yes	both	Yes	Yes	stmt.	No	Yes	Yes	prov/terr	Yes
Prince Edward Island	No	unk		Yes	prov/terr	Yes	No	stmt.	Yes	Yes	Yes	prov/terr	Yes
Quebec	No	na	Yes	Yes	prov/terr	other	Yes	stmt.	No	Yes	Yes		Yes
Saskatchewan	Yes		Yes	Yes	both	Yes	Yes	both	Yes	Yes	No		No
Yukon Territory			No	No	No	Yes	Yes	stmt.	No	No	Yes	prov/terr	Yes

Question #:	Q9	Q9	Q9	Q9	Q9	Q9	Q9	Q9	Q9	Q10	Q11a	Q11b	Q11c	Q11d	Q11e	Q11e
Province/Territory	Do you adjust sale prices ? If Yes, do you adjust for:	Time?	Financing?	Personal property?	Closing costs?	Brokerage fees?	Intangibles?	Other?	Are blanket or global adjustments made?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?	Purposes of ratio study?
Alberta	Yes	Yes	Yes	Yes			Yes		No		equalize			advise		
British Columbia	Yes							Yes	No					advise	assist CAMA	
Manitoba	Yes	Yes	Yes	Yes				Yes	No						assist CAMA	
New Brunswick	No								No	order adjust.				advise	assist CAMA	
Newfoundland	Yes								No						assist CAMA	
Nova Scotia	Yes	No	No	No	No	No	No	Yes	No						assist CAMA	
Northwest Territories	No	No	No	No	No	No	No	No	No						assist CAMA	other
Ontario	Yes							Yes	No							other
Prince Edward Island	No	No	No	No	No	No	No	No	No						assist CAMA	
Quebec	Yes	Yes	Yes	Yes	Yes	Yes	Yes		No		equalize			advise		other
Saskatchewan	Yes	Yes	Yes	Yes					No	order adjust.		order reappraisal		advise	assist CAMA	
Yukon Territory	Yes	Yes		Yes			Yes	Yes	No						assist CAMA	

Question #:	Q12	Q13a							Q13b	Q13c				
Province/Territory	Which adjustment procedures are used?	Assessment Uniformity: COD/COV Standard?	'99 IAAO Standard or 2 for homogeneous residential?	'99 IAAO Standard or 2 for heterogeneous residential?	'99 IAAO Standard or 2 for rural res. and seasonal?	'99 IAAO Standard or 2 for urban income properties?	'99 IAAO Standard or 2 for rural income properties?	'99 IAAO Standard or 2 for unimproved properties?	Assessment Uniformity: PRD Standard?	Can your jurisdiction initiate any action as a result of assessment uniformity conditions? If yes, please check all that apply:				
Alberta	grace period	Yes	< or =15	IAAO	IAAO	< or =20	IAAO	< or =20	No	Yes	order reappraisal		cod	point estimates
British Columbia		Yes	IAAO	IAAO	< or =15	IAAO	IAAO	IAAO	Yes	Yes	order reappraisal		cod	point estimates
Manitoba		Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	Yes		other	cod	unknown
New Brunswick	apply trend factors	Yes	IAAO	IAAO	< or =15	IAAO	IAAO	15U, 20R	No	Yes		other	No	unknown
Newfoundland		Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	No				
Nova Scotia	other	Yes	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	Yes	Yes	order reappraisal		No	unknown
Northwest Territories		No	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	No				
Ontario		Yes	8.0	8.0	15.0	20.0	IAAO	IAAO	Yes	No				
Prince Edward Island		No	IAAO	IAAO	IAAO	IAAO	IAAO	IAAO	No	No				
Quebec		Yes	< or =20	< or =20	< or =40	< or =20	< or =40	IAAO	Y: .95-1.05	No				
Saskatchewan		Yes							Yes	Yes		other	both	point estimates
Yukon Territory		No							No	Yes	order reappraisal		prd	point estimates

Question #:	Q14c	Q14d							Q14e	Q15a	Q15b	Q15c	Q15d		
Province/Territory	Do you use confidence intervals?	Arith. Mean Calculation:	Arith. Mean Equalization:	Median Calculation:	Median Calculation:	Weighted (Aggregate) Mean Calculation:	Weighted (Aggregate) Mean Equalization:	Geometric Mean Calculation:	Geometric Mean Equalization:	Do you test for normality?	Testing Reliability:	Which conf. interval do you calculate?	Given example, would you rule in compliance? Yes, conf interval overlaps the compliance threshold, or No, only point estimates are used?	How would you change previous answer if COD showed poor uniformity? No change, May lower level of confidence; May use point estimate only to evaluate level; May review previous years level measures; May use additional info, e.g., sample size.	
Alberta	No			median calc			w equal			No	point est.				
British Columbia	Yes	arith mean calc		median calc		wm calc				No	conf. interval	95%	No	review level meas.	additional info
Manitoba	Yes	arith mean calc		median calc						Yes	conf. interval	95%	Yes		
New Brunswick	No	arith mean calc		median calc		wm calc				No	point est.		Yes		
Newfoundland	Yes	arith mean calc		median calc		wm calc				No	conf. interval	90%	Yes		additional info
Nova Scotia	No	arith mean calc		median calc		wm calc				Yes	point est.		No		
Northwest Territories	unknown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	unk				
Ontario	Yes	arith mean calc		median calc	med eq	wm calc				Yes	conf. interval	95%	Yes		additional info
Prince Edward Island	unknown	arith mean calc		median calc		wm calc				No	unk				
Quebec	Yes	arith mean calc	arith equal	median calc	med eq	wm calc	w equal	geo calc	geo equal	Yes	conf. interval	90%	Yes	review level meas.	additional info
Saskatchewan	Yes	arith mean calc		median calc						No	conf. interval	95%			additional info
Yukon Territory	No	arith mean calc		median calc		wm calc				No	unk				

Question #:	Q16	Q16a	Q16aa	Q16b	Q16c										
Province/Territory	Do you appraise non-ag property @ 100% of current market value?	Do you use a base year?	If yes to Q16a, what year?	Do you update values during interim year?	Can local jurisdictions establish different assessment ratios?	Your residential ratio?	Your farmland ratio?	Your commercial ratio?	Your industrial ratio?	Your utilities ratio?	Your personal property ratio?	Your railroad ratio?	Your minerals ratio?	Your 'other' property types ratios?	
Alberta	Yes	No	Annually	No	No	100%	Ag use value	100%	100%			100%			
British Columbia	Yes	No		Yes	No	97%	statutory rates	100%	100%	statutory rates	N/A	statutory rates	N/A		
Manitoba	Yes	Yes	1999	Yes	No	100%	100%	100%	100%	1999 costs	1999 costs	1999 costs		1999 costs	
New Brunswick	Yes	No		Yes	No	100%	100%	100%	100%	100%					
Newfoundland	Yes	Yes	1999 moving to 2002	No	No	100%	100%	100%	100%	100%	0	100%	100%		
Nova Scotia	Yes	Yes		na	No	100%	100%	100%	100%	100%		100%	100%		
Northwest Territories	No	No		No	No	N/A		N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Ontario	Yes	Yes			No	100%	100%	100%	100%	100%	N/A	prescribed linear rates	N/A	pipelines/hydro@100%	
Prince Edward Island	Yes	No		Yes	No	100%	100%	100%	100%	100%	N/A	N/A	N/A	100%	
Quebec	Yes	No		Yes	No	100%	100%	100%	100%	not assess	not assess	not assess	not assess		
Saskatchewan	No	Yes	CURRENTLY 1998	No	No	75%	50% OR 70%	100%	100%			N/A			
Yukon Territory	No	No	July 31 of prior year	No	No									land@MV/bldgs@cost	

Question #:	Q17a							Q17b	Q17c	Q17d	Q17f										Q17g	Q17h	Q17i	Q18	Q19
Province/Territory	Do you stratify your samples?	Do you stratify by range of values?	Do you stratify by range of values?	Do you stratify by geographic neighborhood?	Do you stratify by school district?	Do you stratify by city?	Do you stratify by county?	Do you stratify by Other factors?	What is your smallest sample size?	Do you establish any sample size quotas or goals?	Do you identify outliers?	If Yes, how do you determine if a ratio is an outlier?	What action do you take if you determine a sample includes outliers?	Do you attempt to determine representativeness?	If Yes, do you stratify by geographic area?	If Yes, do you stratify by property class?	If Yes, do you stratify by value range?	If Yes, do you stratify by other factor?	Are fixed trim points set to automatically remove outliers?	Is there a limit on % of sales that can be trimmed?	If Yes, what is your %?	Do you have a sales chasing law?	If Yes, describe procedure:	Can there be legal challenge to your ratio study?	
Alberta	Yes	Yes	Yes						10 to 19	No	No		Verify with assessor.	Yes	Yes	Yes	Yes		No	No		No	audits	Yes	
British Columbia	Yes		Yes	Yes	Yes		Yes	Yes	10 to 19	No	Yes	skewed results	fix it if it is a typo, otherwise include it	No					No	Yes	9.99	No		No	
Manitoba	Yes	Yes	Yes				Yes		>30	Yes	Yes	standard deviation		Yes				Yes	No	Yes		No		Yes	
New Brunswick	Yes	Yes	Yes	No	Yes	No	Yes	Yes	5 to 9	No	Yes	If < 50% or > 150%	Exclude outliers	Yes	Yes	Yes			Yes	No		No		No	
Newfoundland	Yes		Yes						20 to 30	No	Yes	>2X median or <1/2 median	Rerun stats excluding outliers.	No					Yes	No		No		No	
Nova Scotia	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	10 to 19	No	Yes	<60% or >140%	check COV & COD & Std. dev.	Yes	Yes	Yes	Yes	Yes	No	No		No	audits	Yes	
Northwest Territories	No											N/A	N/A	No					No	No		No	N/A	N/A	
Ontario	Yes	Yes	Yes	No	No	Yes	No		>30	No	Yes	>2 std dev / <0.5 or >1.8	review and removal	No					Yes	Yes	5	No		No	
Prince Edward Island	Yes		Yes				No			<5	No	Yes	plus or minus 30 %	No					No	No		No		No	
Quebec	Yes	Yes	Yes	No	Yes	No				<5	No	Yes	Analysed them	Yes	Yes	Yes	Yes		No	No		Yes	Questionnaire	No	
Saskatchewan	No									other	No	Yes	ASR STUDY	REQUEST REVIEW	No				No	No		No		No	
Yukon Territory	No						No			<5	No	No		No					No	No		No		No	