



CANADA – December 2025

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BRITISH COLUMBIA

Could the Cowichan ruling affect B.C. property assessments?

This article discusses the BC Supreme Court ruling in the case of *Cowichan Tribes v. Canada (Attorney General)*, 2025 BCSC 1490, issued in August 2025, which determined that Aboriginal title is a prior and senior interest to the grants of fee simple later made. The article questions whether the fee simple titles will be arguably worth less because of the ruling which could affect property tax assessments.

The article can be accessed via the following link:

[Could the Cowichan ruling affect B.C. property assessments? - Business in Vancouver](#)

BC Assessment’s plan to change pipeline values cancelled, regional district says

This article reports that BC Assessment have confirmed that the reduction in pipeline valuations for property taxation purposes (reported in November 2025 IPTI Xtracts) will now not happen in 2026. The assessment changes would have amounted to millions of dollars in tax breaks for pipeline companies.

The article can be accessed via the following link:

International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

[BC Assessment's plan to change pipeline values cancelled, regional district says | North Delta Reporter](#)

'Simply a scam': B.C. community gardens growing big tax breaks for developers

This article examines the cost effectiveness of the tax breaks that have been given to BC developers who have used redevelopment sites temporarily for community gardening and dog walking. The article questions whether this is being used as a scam to avoid large amounts of property tax and whether it is value for money for property taxpayers.

The article can be accessed via the following link:

['Simply a scam': B.C. community gardens growing big tax breaks for developers | Globalnews.ca](#)

ONTARIO

Mayor Chow proposing higher taxes on Toronto luxury homebuyers

This article reports that the Mayor of Toronto is proposing an increase in the land transfer taxes for properties that are \$2m and above in 2026. The article gives the proposed increases to the 5 value bands above \$2m and provides reaction to the proposal.

The article can be accessed via the following link:

[Mayor Chow proposing higher taxes on Toronto luxury homebuyers | CBC News](#)

SASKATCHEWAN

Saskatoon businesses warn property tax increase could impact jobs

This article hears from the business community about the effects of the recent city council vote to increase property taxes by 6.7% for 2026 and 5.81% for 2027.

The article can be accessed via the following link:

[Saskatoon businesses warn property tax increase could impact jobs | 650 CKOM](#)

New Saskatchewan municipal bill makes local governance more efficient, transparent and modern

This article reports on recently introduced legislation – Bill 43 The Municipalities Modernization and Red Tape Reduction Act – which aims to strengthen local governance, increase transparency, increase employee protection and municipal powers and streamline the property tax appeals process.

The article can be accessed via the following link:

[New Saskatchewan municipal bill makes local governance more efficient, transparent and modern | Insights | MLT Aikins](#)

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