

James D. Fraser

Jim has extensive experience in civil litigation of commercial disputes, and particular expertise in administrative litigation of property tax, commodity tax, expropriation and commercial lease disputes.

As a leading British Columbia practitioner in property tax law, Jim has advised clients since 1993 on tax planning, negotiations and appeals before tribunals and in the B.C. Supreme Court and Court of Appeal. He has represented a wide variety of B.C. industrial clients (mines, smelters, hydroelectric generation facilities, sawmills, pulp and paper mills, forestry companies, bulk terminals, railways, pipelines), commercial clients (property development companies, telecommunications companies, shopping mall anchor tenants, small businesses) and individuals in property tax appeals on all manner of property classification, valuation and taxation issues.

Jim's administrative litigation expertise also includes conducting appeals before tribunals and in the B.C. Supreme Court and the Court of Appeal on matters ranging from commercial rent review and renewal arbitrations and expropriation disputes to property transfer tax, mineral tax and social service tax appeals, for a broad range of commercial and industrial clients from mines and forestry companies to shopping centres. Jim has appeared as counsel for an intervenor before the Canadian Transportation Agency in a "running rights" hearing.

Jim has also represented a range of clients in maritime and admiralty disputes in the Federal Court and B.C. Supreme Court involving ship collisions, yacht construction disputes, shipping disputes and ship arrests.

Recognition And Ranking

- *Martindale-Hubbell International Law Directory*: BV Peer Review rated

Professional Activities

- Canadian Property Tax Association, Immediate Past President
- Canadian Property Tax Association (British Columbia Branch), Member of Tax Policy Committee
- British Columbia Real Property Assessment Manual, Editor
- British Columbia Expropriation Association, Member
- British Columbia Continuing Legal Education Society, frequent Lecturer (property tax assessment, administrative law, expropriation)

Bar Admissions

- British Columbia (1992)
- Northwest Territories (2008)



James D. Fraser

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Practices

- Property Tax
- Business Taxation
- Litigation & Dispute Resolution
- Administrative, Constitutional and Public Law
- Commercial Real Estate and Development

James D. Fraser (Cont.)

Education

- University of Victoria (B.Sc. Physics Co-op, 1985)
- University of Victoria (LL.B., 1992)

Experience

Jim's experience includes:

- Favourable property tax valuation of use-restricted Crown lease railway properties
- Favourable property tax assessment (classification and valuation) of Port of Vancouver bulk terminal facility and Vancouver Island barge terminal facilities
- Favourable property tax classification and valuation of hydroelectric pulp and paper mill dams
- Securing of standing for shopping centre anchor tenant to appeal landlord's property tax assessment
- Securing of equitable exemptions from property taxation for extensive non-profit youth summer camp
- Favourable expropriation compensation for major gas station along a public transit route
- Favourable arbitration award for lease rent renewal of port property
- Resolution of yacht construction contract dispute

Conferences

- "Cross Canada Legal Review Panel: British Columbia", (February 6-7, 2012)
- "Western Canada Legal Updates: British Columbia Legislative Changes and a Review of Case Law", (March 8, 2011)
- "Cross Canada Legal Panel: Appeal Rights - What do they Really Mean?", (September 26-29, 2010)
- "Self Storage Property Tax Issues in British Columbia", (March 25-26, 2010)
- "Western Canada Legal Updates: British Columbia", (March 22-23, 2010)
- "Cross Canada Legal Update Panel: Is the tax system becoming more or less equitable and transparent?", (February 8-9, 2010)
- "Legal Challenges of Valuing Property in Falling (or Otherwise Turbulent) Market - British Columbia Perspective", (October 4, 2009)
- "Western Canada Legal Updates British Columbia", (March 24, 2009)
- "Property Tax Issues for Commercial Real Estate Developers", (February 26, 2009)
- "Cross-Canada Legal Update", (February 18, 2009)
- "Disclosure and Access to Information British Columbia Taxpayer Perspective", (August 9, 2008)
- "Expropriation from the Property Owner's Perspective", (June 20, 2008)
- "Equitable Classification and Exemption", (May 1, 2008)
- "British Columbia Update", (January 15, 2008)
- "Observations on Manualized Assessment", (June 2007)
- "British Columbia Legal Update", (March 20-21, 2006)
- "British Columbia Legal Update", (September 28, 2005)
- "Real Property Assessment 2005: Equity and Consistency in Assessments", (May 17, 2005)
- "Real Property Assessment 2005: Major Industry Use and Classification Issues", (May 17, 2005)
- "Class 4 Major Industry MIPS EPG Manuals Current Issues", (May 6, 2003)
- "Identifying and Proving Excess and Intangible Costs: British Columbia Experience", (March 10, 2003)



James D. Fraser (Cont.)

- “Property Tax Assessment of Oil and Gas Facilities in British Columbia – Current Issues and Emerging Trends”, (March 20, 2000)

News / Publications

- Western Canada Legal Updates: British Columbia Legislative Changes and a Review of Case Law, (March 6, 2011)
- Western Canada Legal Updates: British Columbia, (November 9, 2010)
- Cross Canada Legal Panel: Appeal Rights - What Do They Really Mean?, (November 9, 2010)
- Self Storage Property Tax Issues in British Columbia, (March 31, 2010)
- National Valuation and Legal Symposium, Cross-Canada Legal Panel: British Columbia Update, (March 11, 2010)
- Legal Challenges of Valuing Property in Falling (or Otherwise Turbulent) Market - British Columbia Perspective, (October 9, 2009)
- Property Tax Considerations for B.C Developers, (February 26, 2009)
- Cross-Canada Legal Update, (February 18, 2009)
- “Disclosure and Access to Information British Columbia Taxpayer Perspective”, (October 2, 2008)
- Real Estate - Special Topics: Expropriation from the Property Owner's Perspective", (June 20, 2008)
- Equitable Classification and Exemption, (May 1, 2008)
- British Columbia Update, (January 15, 2008)
- Observations on Manualized Assessment, (June 30, 2007)
- “British Columbia Legal Update”, Canadian Property Tax Association Western Chapter 2006 Education Seminar Legal Panel, (March 21, 2006)
- British Columbia Legal Update Prepared for the 39th Annual Canadian Property Tax Association National Workshop Cross-Canada Legal Panel, (September 28, 2005)
- Real Property Assessment 2005: Major Industry Use and Classification Issues, (May 17, 2005)
- Real Property Assessment 2005: Equity and Consistency in Assessments, (May 17, 2005)
- Class 4 Major Industry MIPS EPG Manuals Current Issues, (May 6, 2003)
- Identifying and Proving Excess and Intangible Costs: British Columbia Experience, Canadian Property Tax Association BC Western Chapter Conference, (March 10, 2003)
- “Property Tax Assessment of Oil and Gas Facilities in British Columbia – Current Issues and Emerging Trends”, Canadian Property Tax Association Conference, (March 20, 2000)

