

2022 Annual Report

Property Assessment Appeal Board



BOARD CHAIR'S MESSAGE

I am pleased to present the Board's annual report for 2022.

In 2022, the Board saw several long-term appointees leave the Board: Simmi Sandhu, Dianne Flood, Rob Fraser, and Bruce Maitland. All made significant contributions to the Board in the course of their appointments.



Ms. Sandhu left the Board in August to become Chair of the Civil Resolution Tribunal. I thank Ms. Sandhu for her leadership of the Board and her dedication to the administrative justice sector.

I was appointed Acting Chair in August 2022 and Chair in February 2023. I look forward to continuing to serve the Board and the people of British Columbia in my role as Chair. I am committed to providing British Columbians with access to a fair, efficient, and timely assessment appeal system.

The Board has successfully transitioned to a hybrid model. The shift in operations provided the Board with an opportunity to innovate in how it serves the public. The availability of videoconference allows us to provide more efficiency and flexibility to our parties in the conduct of hearings and appeal management. The availability of closed captioning services within our videoconference platform facilitates the accommodation of participants with hearing differences.

The Board's staff, Registrar and Vice Chairs are to be commended for their commitment to providing services to the public throughout these transitions.

The Board's mandate is to provide for the just, efficient and independent adjudication and resolution of assessment appeals. The Board reviews the accuracy

and consistency of the property assessments before it, which, in turn contributes to the integrity and stability of the assessment roll.

For 2022, the Board delivered on its mandate.

1. Board Performance: The Board received 4,969 appeals in 2022 - a continuation of the record appeal volume the Board has seen over the past few years. This is the second year in a row the Board has met all its performance targets. Achievement of these performance targets relies on cooperation between the parties to appeals before the Board. This is especially true of the tax agent community, who represent property owners for the majority of the appeals before the Board, and the Assessors, who are parties to every appeal. Our stakeholders, and the Board's staff and appointees are to be commended for their work in meeting the 2022 residential appeal target despite a 77% volume increase.

It is unlikely the Board will reach the commercial and industrial appeals target for 2023. The 2022 commercial and industrial appeals resolutions have lagged significantly since early in the cycle. This arises from a reduced number of resolutions by withdrawal. The Board began early engagement with the community to determine the issues and is working collaboratively to address those issues.

2. Outstanding Appeals: Due to the annual nature of the assessment roll, there will always be some carryover appeals. Despite an increase in the number of decisions after hearing and recommendations for the current year, the Board resolved 634 fewer 2022 appeals compared to the previous year. The number of prior year appeals will vary as a result of a number of factors, including annual appeal volumes, number of appeal resolutions, and number of contingent appeals. At the end of 2022, the Board had 967 appeals in contingent status (that is, in abeyance pending the outcome of another Board decision or a Court decision). Of those, the majority were awaiting the outcome of a BC Supreme Court Stated Case decision pertaining to the applicability of the Additional School Tax (AST), which was released in February 2023. The addition of AST jurisdiction to the Board continues to impact our appeal volume and year-to-year carryover.

3. Pathway to Reconciliation and Diversity and Inclusion: The Board is committed to truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report. The Board's staff and appointees were registered for trauma informed practice training, which occurred in early 2023. As part of the Board's commitment to diversity and inclusion, the Board's November 2022 recruitment initiatives were thoroughly reviewed to ensure a focus on skill and competency and removed formalistic screening mechanisms that overly limited the candidate pool. This assisted the Board to draw from a larger, more diverse pool of qualified candidates and avoid screening out candidates with the necessary skills and competencies, but who may, as the result of intersectional barriers, be unable to attain formal education or experience. The Board has instituted land acknowledgments, identification of pronouns, neutral language, and multilingual information.

Looking forward to 2023, the Board will continue to improve access to our processes, and achieve efficiencies whenever possible:

- I. The Board will provide an on-demand webinar on the residential appeal process.
- II. Provide the option of videoconference appeal management conferences for self-represented commercial appellants.
- III. Formalize an accommodation request policy for participants requiring accommodations as members of a protected class and others.
- IV. Continue stakeholder engagement and implementation on the proposed changes to the commercial and industrial appeals appeal stream, including the formalization of a combined appeal resolution proceeding, earlier dates for exchange of information and clarification of the contingent-appeal pathway.
- V. Improve the Board's efficiency through the procurement of a new case management system to replace the Board's legacy system.
- VI. As with other sectors, the Board will continue the important and ongoing work of improving diversity and inclusion, which includes the following:
 - a. The Board will continue to recruit qualified staff and members from diverse backgrounds to ensure that we adequately represent all British Columbians, particularly those from Indigenous communities.

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- b. Continue the long path of Reconciliation with Indigenous Peoples through the education and cultural training for our staff and members.

The Board will apply the principles of collaboration, engagement, transparency, and innovation in addressing challenges and delivering on its role as an independent, neutral arbiter of assessment appeals.

It is a privilege to serve British Columbians.



Erin L. Frew
Chair

Table of Contents

Board Profile	7
Report on Performance	9
Analysis of Outstanding Appeals	15
Noteworthy Board Decisions	20
Appeals to the Courts	22
Responses to Challenges in 2022	27
Board Finances	32
Looking Forward to 2023	33
Appendix 1	34
Appendix 2	36
Appendix 3	38
Appendix 4	39
Appendix 5	40
Appendix 6	41
Appendix 7	42

Board Profile

The Property Assessment Appeal Board is a quasi-judicial tribunal established under the *Assessment Act*. It is the second level of appeal for all property assessments in the Province of British Columbia, following the Property Assessment Review Panels.

The most common issues in assessment appeals are:

- the property's market value;
- equity, or fairness compared to the assessments of other properties;
- property classification;
- exemptions from taxation.

The Board's objectives are:

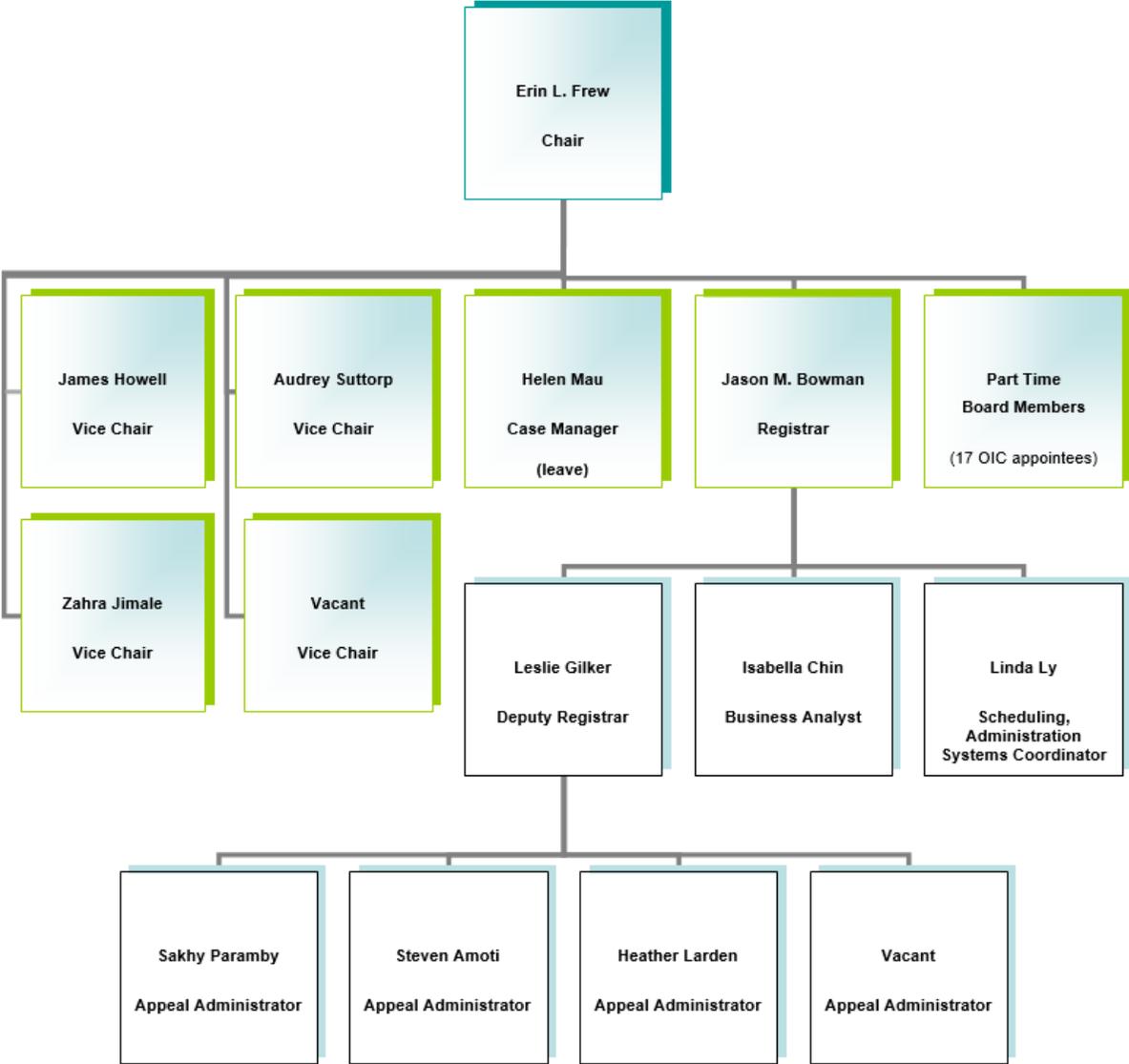
- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly and efficiently as possible at minimum cost to participants and the Board.

The Board is independent from the Property Assessment Review Panels and BC Assessment, and is accountable to the Attorney General. In 2022, the Board had four full-time Board members (including the Chair, and three Vice Chairs), 17 part-time Board members and seven staff¹.

See Appendix 2 for a glossary of terms used in this report.

¹ Numbers of full-time Board Members and staff are effective numbers as a result of leaves and full-time equivalents

Organization Chart



Report on Performance

The following is a summary of how the Board’s results compare to its performance targets:

	Target	Result
2021 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2022	79%
2022 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2022	97%
Decisions following a hearing	Issue decisions (on average) within 60 days	53
Appeal resolution without a hearing – 90% or greater	90% or greater	92%

The Board is proud to have met its performance targets in 2022. This is the second time in five years the Board has met or exceeded all of its performance targets. The Board closely monitors its performance throughout the year in order to maintain a focus on just and timely resolution of appeals.

Industrial and commercial (IC&I) appeals are reported for the prior year as a result of the Board’s reporting year. The Board met its IC&I targets for the reporting period ending March 31, 2022 but does not expect to achieve its target of 75% of 2022 appeals completed by March 31, 2023. At this point in the appeal cycle, resolutions are typically achieved by way of recommendation or withdrawal as appeals have not yet moved to adjudication. In 2022, the decline was attributable to 738 fewer resolutions by withdrawal. All other methods of completion were higher than the prior year. The Board has reached out to stakeholders, throughout the year, to understand the decline in IC&I resolution rates in 2022. The Board has learned that the assessment community has not been immune to professional personnel

challenges experienced in other industries. The Board is working with its stakeholders to make enhancements to the Board’s practices and procedures to promote earlier and consistent exchange of information and explore alternate methods of resolving appeals.

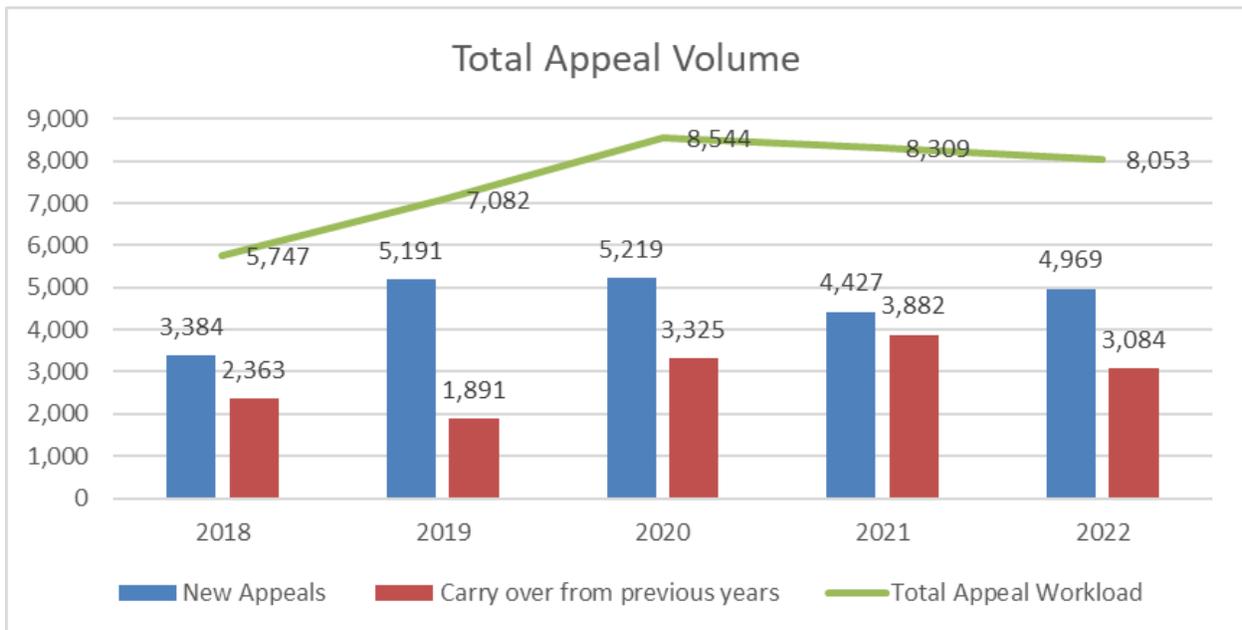
Residential appeal completions remained at 97%, despite a 77% year-over-year increase in residential appeal volume. The Board continues to benefit from its online dispute resolution portal as well as a concerted effort to begin appeal management as soon as possible upon receipt of appeals. For those appeals proceeding to adjudication, due to increased residential appeal volume, the Board experienced a 10% increase in adjudicated appeals. In order to manage this increase in demand, the Board continued to rely on its part-time members, which provides the Board additional capacity, when and as needed, and ensured decisions are rendered in a professional and timely manner.

In 2022, 92% of appeals were resolved without the need for a hearing, this is a decline from 96% the previous year, which was the highest percentage in the recent history of the Board. The Board heavily relies on the cooperation between the parties to resolve appeals without the need for a hearing.

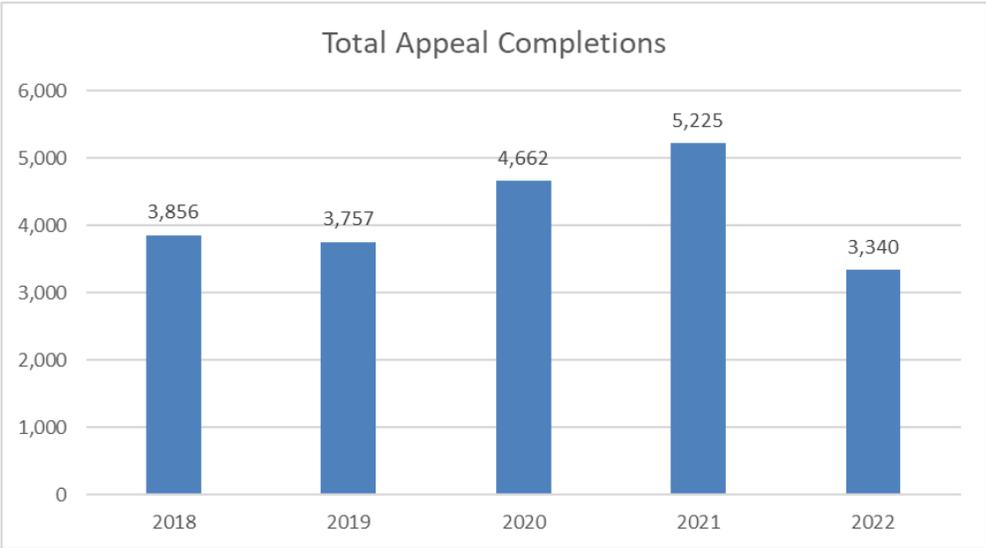
The following table compares the Board’s workload for the previous three years:

Activity	2020	2021	2022
New appeals received in year	5,219	4,427	4,969
Carry over from earlier years	3,325	3,882	3,084
Total appeal workload	8,544	8,309	8,053
Appeals completed during the year	4,662	5,225	3,340
Average age of appeal (years)	0.93	1.26	1.32

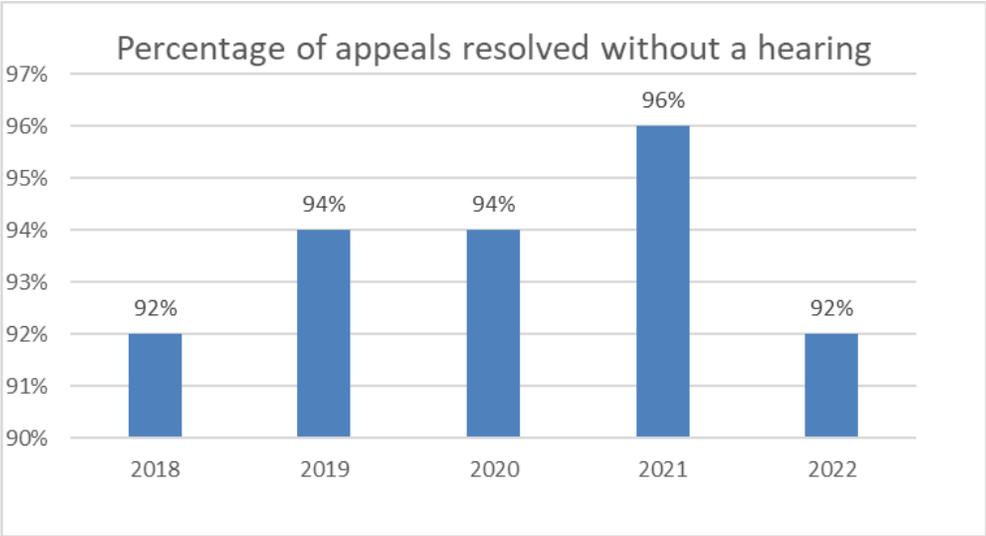
New appeals increased by 12% compared to the previous year while total appeal volume decreased by 3%, as a result of fewer carryover appeals. Appeals completed decreased by 36%, as result of industry challenges previously mentioned and that the previous year was record setting year. The average age of appeals increased to 1.32 from 1.26 the year prior. This increase is a result of decreased appeals complete during the year and contingent appeals that are being held in abeyance pending the resolution of other matters outside the control of the Board, such as matters awaiting decisions from the Courts and issues such as the Additional School Tax.



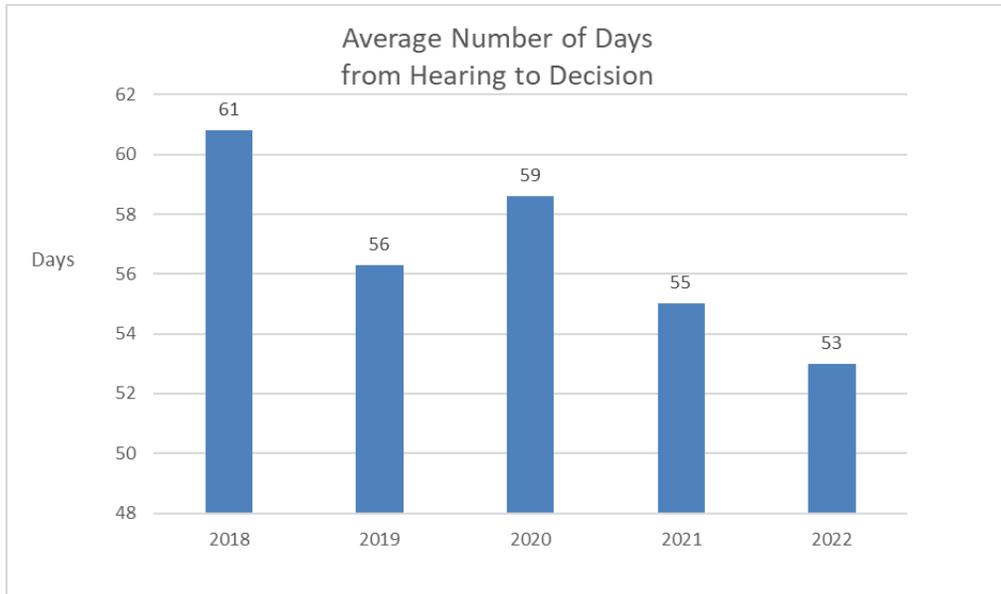
The volume of new appeals continues its upward trend with 4,969 new appeals in 2022, a 12% increase year-over-year, 7% higher than the five-year average and 44% higher than the 10-year average. Total appeal workload was 8,053 appeals, a 3% decrease year-over-year.



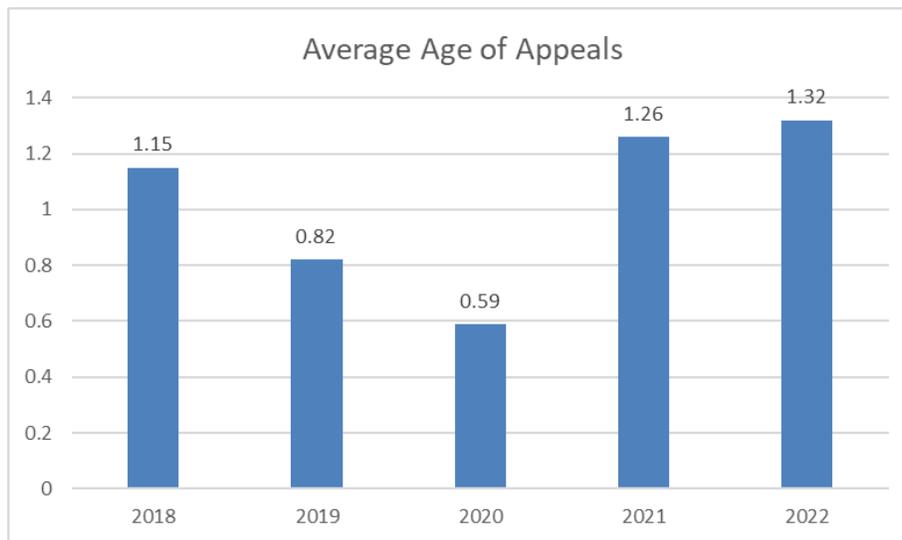
Total appeal completions were 3,340, a decrease of 36% year-over-year. This was primarily as a result of industry challenges previously mentioned and that the previous year was record setting year and the highest level in 15+ years.



The percentage of appeals resolved without a hearing was 92%, as compared with 96% the previous year, which was the highest percentage in the recent history of the Board. The Board relies on alternative dispute resolution processes and the cooperation of the parties to resolve appeals without a hearing. Maintaining a high percentage of appeals resolved without a hearing is critical for timely resolution of appeals as well as to avoid costly and time-consuming adjudication.



For appeals which do not resolve, the Board adjudicates either through an in-person hearing or by way of written submissions. On average, it took 53 days for the Board to issue written decisions following a hearing, well below the Board's target of 60 days and an improvement versus the previous years. Achievement of this reduction is remarkable given the 10% increase in appeals requiring adjudication.

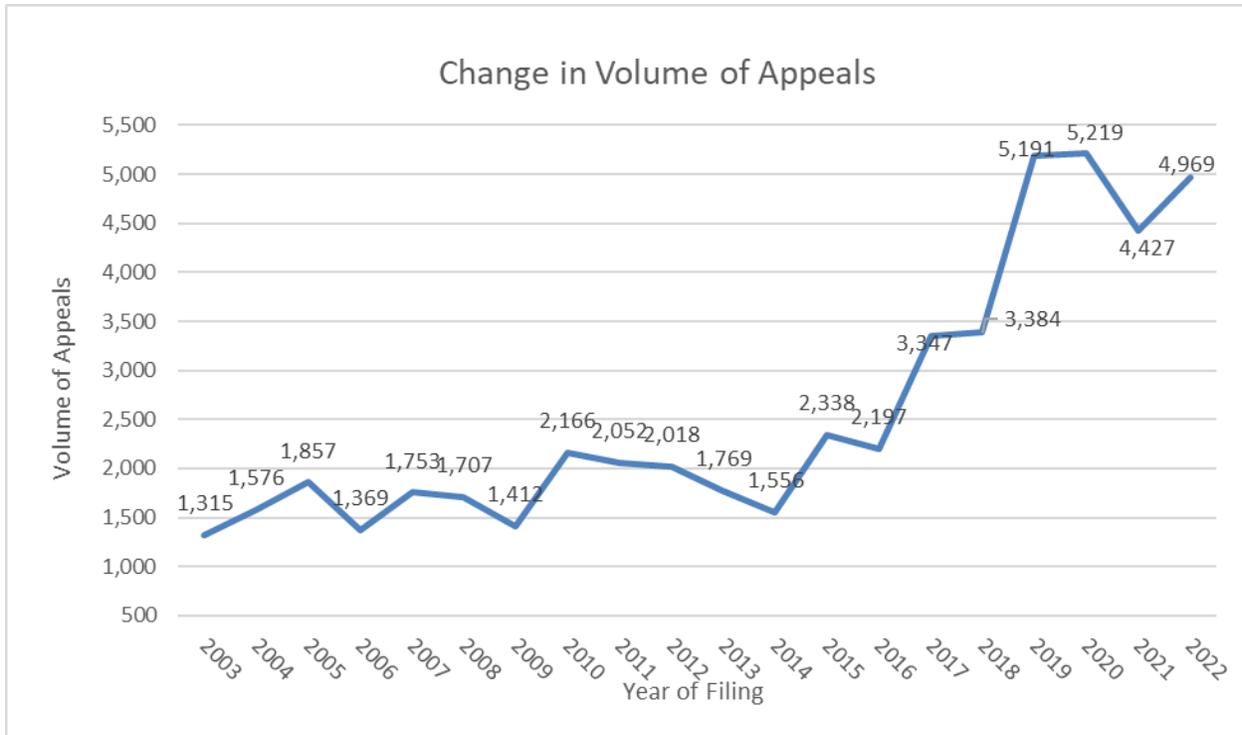


The average age of outstanding appeals at December 31, 2022 was 1.32 years. This increase was a result of matters outside the control of the Board, specifically, new appeal volume and appeals subject to decisions currently before the Courts or other matters outside the purview of the Board, such as the AST. Please see the following section for further information.

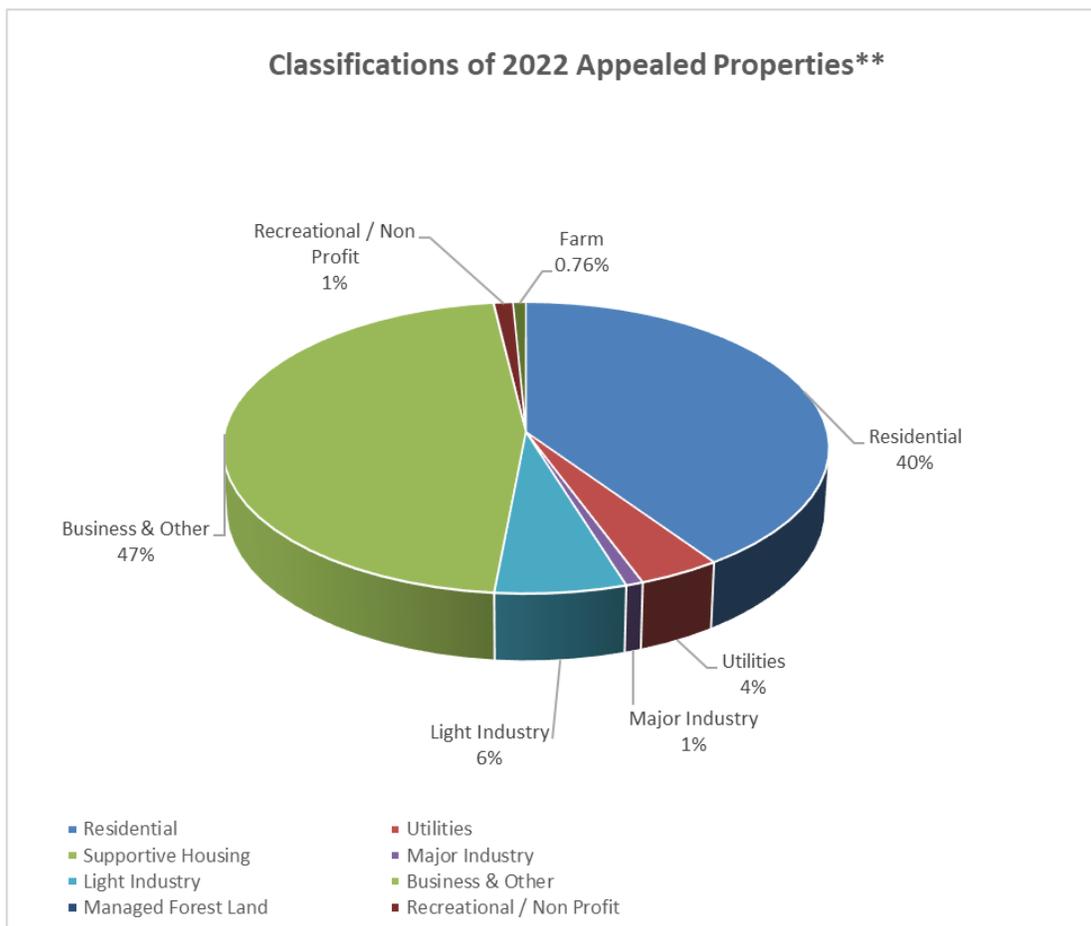
Analysis of Outstanding Appeals

Volume of New Appeals

The Board received 4,969 new appeals in 2022, an increase over the prior year and historical averages.



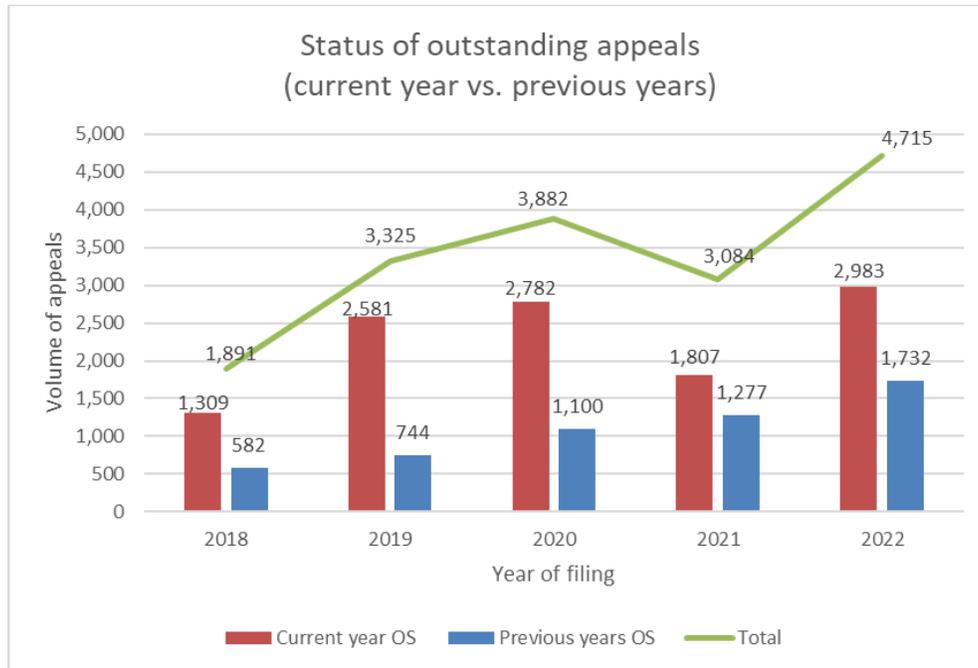
The following discussion relates to classification of properties under appeal under the [Prescribed Classes of Property Regulation](#). Consistent with previous years, most of the 2022 appeals were for commercial (class 6), industrial (classes 4 and 5), or residential (class 9). The portion of class 1 – residential properties under appeal increased by 21% compared to the previous year while properties classified (all or in part) as classes 4, 5, or 6 increased by 7%. For more information on classifications see the [Prescribed Classes of Property Regulation](#). Please note residential properties for the purpose of the below chart includes more than appeals of house and condominiums and includes other class 1 properties such as residential development lands, multiple-family homes (for example, rental apartment buildings) and care homes.

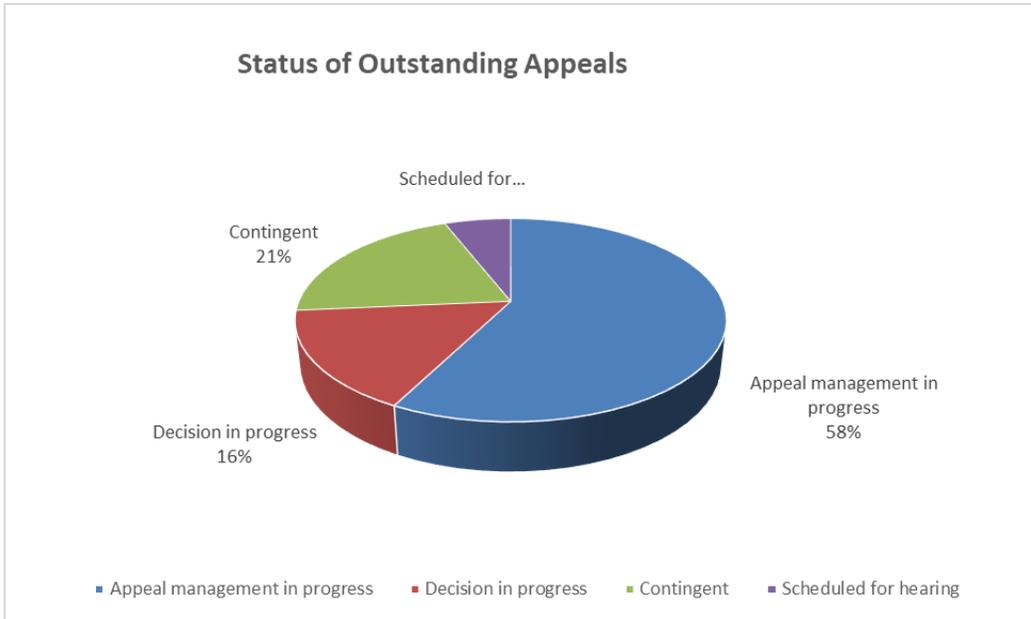


**Properties with split classification will be reported multiple times in this chart, which may result in the over representation of certain class types.

Year-end Position

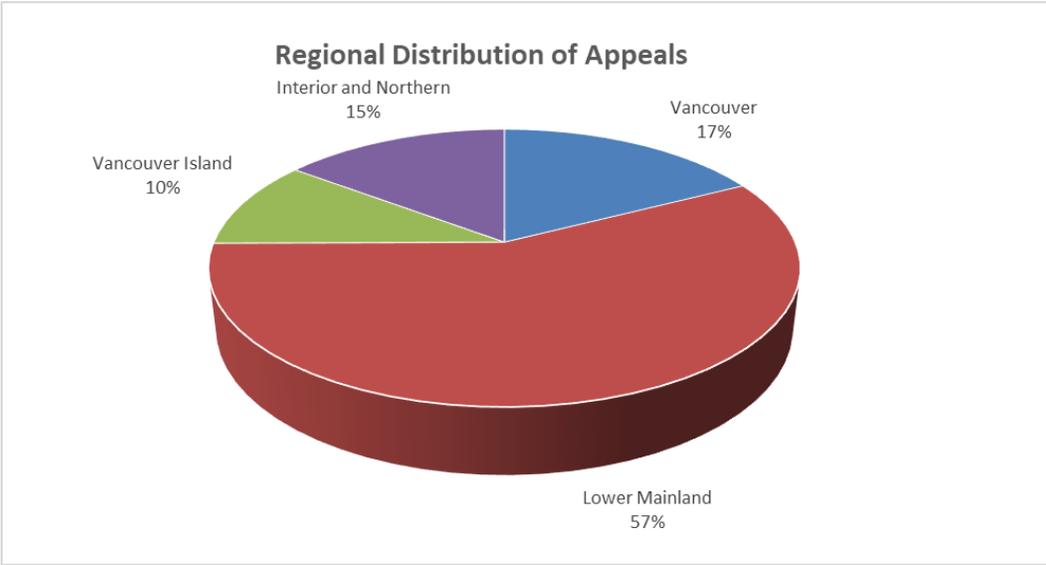
As of December 31, 2022, there were 4,715 appeals still open from 2022 and earlier years, this is a 53% increase from the prior year. The portion attributed to current year appeals increased 65% as result of reduced completions. Previous year outstanding appeals increased 36% attributed to growing appeal carryover outside the control of the Board (awaiting decisions of the Courts).



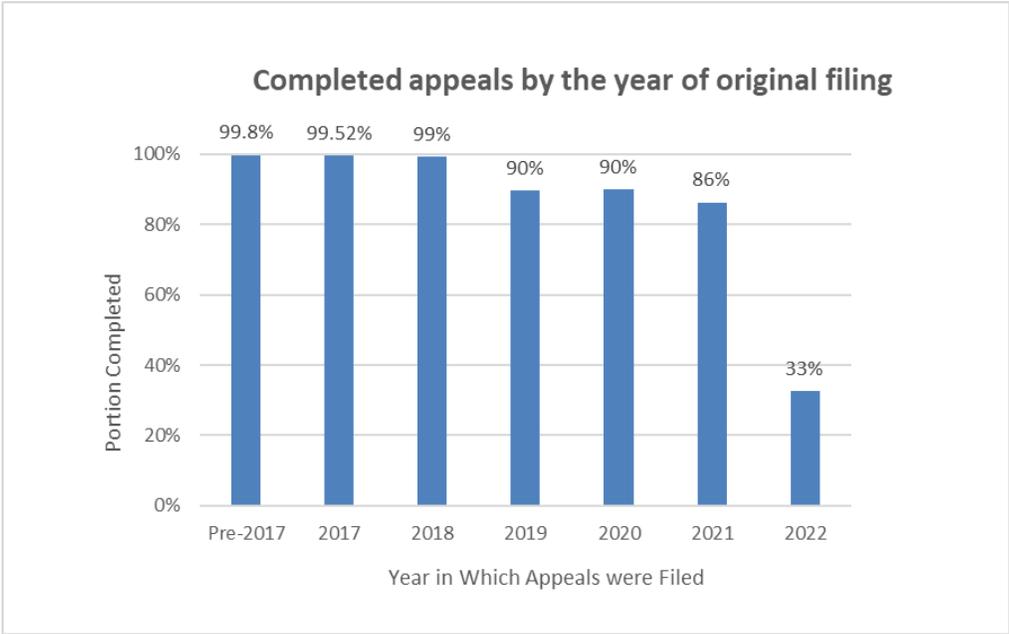


The Board is working with the parties to resolve active appeals which are listed as “appeal management in progress” in the above figure. If these appeals are not resolved through mutual agreement, the Board will adjudicate them either through a written submission or an oral hearing.

With a higher population and business distribution, the majority of outstanding appeals (74%) are in Vancouver and the Lower Mainland.



The vast majority of 2021 and older appeals have been completed.



More detailed statistics are provided in Appendices 3 to 6.

Noteworthy Board Decisions

The Board issued over 170 decisions last year. Below are some of the Board's noteworthy decisions.

[Hinz v. Area 22 \(2022 PAABBC 20221642\)](#)

This appeal concerns recreational lots that are owned as fractional interests. The Board discusses whether fractional interest sales are reliable to determine market value of recreational lots and finds they are not as 100% ownership shares achieve higher prices. This decision includes a discussion on willing seller and whether an owner's intent or willingness to sell is subject to the application of a test of 50% probability, as set out in *Petro Canada*; the Board finds it does not apply.

[Fraser Park Realty Ltd. v. Area 14 \(2022 PAABBC 20220017\)](#)

This is an interim decision to answer a preliminary question as to whether encumbrances on title affect market value. The Board finds registered encumbrances (whether a section 219 covenant or one created by private parties) may affect market value and must be considered, including the affect restrictions in the covenant might have on subsequent purchasers.

[Warrington PCI Management, et al v. Area 23 \(2022 PAABBC 20214497\)](#)

This appeal concerns a contaminated property. The appellant sought adjustment to the subject's unimpaired values due to its contamination. The Assessor said since the subject's highest and best use is not affected by the contamination no adjustment should be made. The Board, relying on *Victory Motors*, concludes the subject's current use is not affected by contamination and that its unimpaired values are its market values. Further, even if the Board had found the subject's value was impacted, the evidence to quantify the impact of cost and risk effect on the subject's value was unclear and unreliable.

[Area 01 v. Preston Family Forest Ltd \(2022 PAABC 20213397\)](#)

[Area 01 v. Knezevic \(2022 PAABBC 20213886\)](#)

[Area 01 v. Price et al. \(2022 PAABBC 20214326\)](#)

These appeals concern the classification of private managed forest lands. The appellant sought class 7-managed forest land classification, while the Assessor sought split-classification (class 7 for most of the land and class 1 for the improvements and surrounding area). The Board considers whether the actual use of the improvements and surrounding areas furthered or supported the production and harvesting of forest resources in a way that was more than miniscule to qualify for class 7 classification. The Board finds the evidence did not show the actual use of the improvements and surrounding areas supported class 7 classification and held split classification was appropriate.

Appeals to the Courts

A person affected by a decision of the Board may appeal to the British Columbia Supreme Court on a question of law or mixed fact and law. A party may seek leave to appeal a decision of the Supreme Court to the British Columbia Court of Appeal.

Two stated cases were filed by the Board in 2022. For one, the requesting parties filed a notice of discontinuance shortly after it was filed. For the second, the stated case was joined with the appellant's other two stated cases already before the Court and a decision in all three was issued (2022 BCSC 1294).

In 2022, the Board received six decisions on Board appeals from the Courts. As at December 31, 2022, there were seven outstanding stated cases before the Courts (six before the Supreme Court and one before the Court of Appeal). One decision from the Supreme Court was released after the Board's reporting period, but prior to the completion of this report and is included for completeness.

The British Columbia Court of Appeal provided its reasons in the following appeals:

- **[Coquitlam \(City\) v. British Columbia, 2022 BCCA 183](#)**: The appeal concerned the applicability of an exemption under the Community Charter where the parklands were held pursuant to an agreement for sale. The Court allowed the appeal from the Supreme Court's decision. The Court found that the interest was vested in or held by the City of Coquitlam; however, the Court found that the property was still liable to taxation because of the ownership interest of the non-exempt corporate owner. While the Court of Appeal found the Board erred in its reasons, the result of the Board's decision (that is, the property is taxable) remains unaltered.
- **[Trafalgar Lands Ltd. v. British Columbia \(Assessor of Area #09\), 2022 BCCA 211](#)**: This was an application for leave to appeal. The appeal concerns the equity of a 15% adjustment applied to small-lot properties. In dismissing the application, the Court set out that while there is no legal burden of proof in an assessment appeal, there is an evidentiary or persuasive burden, in that the party asserting a fact should lead evidence supporting that fact. The Court found that neither the chambers judge nor the Board imposed a legal burden on Trafalgar.

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- ***Seaspan ULC v. North Vancouver (District)*, 2022 BCCA 433:** This appeal concerned the effect of a remediation order on the actual value of several contaminated lands in North Vancouver. The Court dismissed the appeal from the chamber judge’s decision, which found the Board erred in holding that the remediation order attaches only to the owner’s interest and not to the land itself. The Court found that, as a matter of principle, legal rights and obligations imposed by environmental legislation can attach to the fee simple interest in land and run with it, thereby affecting the market value of the land. The Court set out that determining whether land is burdened by a restriction involves asking (1) whether the restriction affects the use of the land; (2) whether the restriction runs with the land; and (3) whether the restriction arises from the exercise of government powers (such as police power). The Board found that the issue relevant to value turns on the effect of the value of the rights and obligations attached to the fee simple. The Court found the order affects the legal rights and obligations attached to the land and forms part of the bundle valued in a hypothetical market sale and accordingly that it runs with the land. The Court found the Board erred by not appreciating that the benefit of a remediation order requiring third parties to pay the cost of that remediation also affects the value of the fee simple interest in a hypothetical market transaction, by imposing that cost on parties other than a hypothetical purchaser. While the EMA imposes liability to remediate (on responsible persons, which can include an owner), in this case, it also imposes an obligation on another, which also attached to the land. The Court found that a remediation order of this type is a “police power”, that is a government imposed legal requirement that runs with the land by benefiting all owners of the property, including future purchasers.

The British Columbia Supreme Court provided its reasons in the following appeals:

- ***Shato Holdings Ltd. v British Columbia (Assessor of Area #09)*, 2022 BCSC 345:** The appeal concerns the equity of discounts applied to smaller commercial lots in the City of Vancouver. The Court answered all the stated case questions in the negative and dismissed the appeal. The Applicant appealed the decision to the Court of Appeal (2022 BCCA 211).

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- **[Goldberg v British Columbia \(Assessor of Area #09 – Vancouver Sea to Sky Region\)](#), 2022 BCSC 1294:** The Court found that the questions were not proper questions; however, instead of remitting the questions back to the Board, the Court did engage with the issues raised. The Court found that the absence of an oath of office, without more, is not evidence of bias. Absent the suggestion that Appellant proposed adjourning the appeal, there is no merit to the Appellant’s argument that the Board was required to inform an adjudicator in one appeal of a stated case filed in respect of another. Refusal to grant an oral hearing was not a breach of procedural fairness as the purpose of hearing request was not to present or challenge evidence related to Board purpose, but to address concerns regarding independence and cross examine adjudicators. The Court dismissed the constitutional challenge as the notice was inadequate and the Appellant refused to provide particulars.
 - **[Teck Coal Limited v Assessor of Area #22 – East Kootenay](#), 2022 BCSC 2013:** These appeals concern the classification of two water treatment facilities, one located in the District of Sparwood and one in the District of Elkford. The Board determined the classification of the water treatment facilities by way of an interim decision to be Class 6 – business and other instead of Class 4 – major industry on the basis that they are not functionally and operationally integrated with their respective coal mines. The Court found the Board erred and determined that the WTFs were part of the plant. The Districts of Elkwood and Sparwood have sought leave to appeal to the Court of Appeal.

The following decision was released after the December 31, 2022 reporting period, but prior to the completion of this report:

- **[British Columbia v Musqueam Block F Land Ltd](#), 2023 BCSC 157:** These appeals concern the application of the additional school tax under the *School Act* to several properties that are part of a large residential development project on the University Endowment Lands. The Court applied the modern approach. The Court found the statutory context indicates that Legislature expressed an intention that the phrase “no present use” means the same thing in both the *School Act* and *Prescribed Classes of Property Regulation*. The Court found that scheme and object indicate an intention that they are to be read harmoniously.

The Court found that the Assessor's determination under 1(1)(c) of the Regulation is dispositive of the issue under 117.1(1)(a) of the Act. The Court found the issues of "no present use" and "dwelling property" were questions of mixed fact and law that the Board has jurisdiction over. The Court remitted the decision back to the Board (both in respect of class and AST). Musqueam Block F Land Ltd has sought leave to appeal to the Court of Appeal.

As at December 31, 2022, the Board had filed a stated case in each of the following appeals, but did not yet have a decision:

- **[Pan v. Area 01, 2019 PAABBC 20191340](#)**: This stated case was mistakenly reported as abandoned in an earlier annual report. The appeal concerns the value of a single family home and the effect on value of a neighbouring nuisance. The Board confirmed the assessment on the basis that there was only a \$10,000 difference (on a total assessment of \$760,000) between the two expert reports.
- **[992704 Ontario Ltd v AA 9, 2020 PAABBC 20190684](#)**: This appeal concerns the value of a Vancouver residential property. The Board refused the parties' requests for costs orders. The stated case concerns the Board's decision not to award costs.
- **[Blackman v AA 11, 2020 PAABBC 20202374](#)**: The appeal concerns the value of a residential duplex in the City of Richmond. The Appellant filed a stated case on the basis that the Board's decision relied on comparable sales which could not achieve the same highest and best use as the subject property.
- **[Dr. C.A. Whittington Inc., Inc. No. BC 0839557 v AA 08, 2020 PAABBC 20203024](#)**: The Board declined to grant leave to appeal to the owner of a property who missed the deadline to appeal to the Board on the basis that the failure was not outside of the owner's control. The Board found the Assessor exercised diligence in sending the assessment to the address registered in the LTO. The Board found that the owner could have accessed the assessment online and was aware of the Review Panel deadline from the prior year's appeal.
- **[Broadway Properties Ltd v. Area 09, 2021 PAABBC 20211338](#)**: This appeal concerns the equitable value of a multi-family property in the City of Vancouver. The Board found the property's assessment was equitable compared with similar properties in the municipality and confirmed the assessment. The Appellant filed

a stated case on the basis that the Board's decision relied on a narrow set of equity comparables rather a broader spectrum of similar larger and smaller properties in concluding that equity was achieved.

Responses to Challenges in 2022

The Board is proud to have continued to meet its performance targets in 2022. For 2023, the Board does not expect to meet its IC&I completion rate of 75% by March 31, 2023.

The Board tracks and monitors performance throughout the year and communicates the same to the agent community and BC Assessment. In December 2022, the Board reached out to the agent community to better understand the issues relating to the decline in IC&I appeal completions. The Board learned that the community (both agents and BC Assessment) have not been immune to professional personnel challenges. The Board also understands that BC Assessment had a significant information management system change over that may have impacted its ability to respond to information inquiries.

Based on this feedback the Board is working with its stakeholders to make enhancements to our practices and procedures. The Board has proposed new guidelines to facilitate earlier exchange of information and key personnel contact information earlier in the appeal cycle. The Board is working with stakeholders to better define information exchange deadlines and is piloting a combined appeal resolution proceeding initiative (based on med-arb proceedings) to promote timely resolutions.

The Board has heard from stakeholders the desire to be able to upload submissions to the case management system (CMS) and to be able to view a dashboard of upcoming deliverables and critical dates. The Board's legacy CMS is approximately 20 years old and built on dated technology that will soon become unsupported. The Board has put considerable effort towards identifying business and functional requirements for a new system and is ready to proceed to procurement and vendor selection, with the support of the Tribunal Transformation and Independent Offices Division (TTIOD). This initiative is a priority item for the Board with the expectation of business case approval in fiscal 2024 and implementation in fiscal 2025.

Other Activities

Pathway to Truth and Reconciliation with Indigenous Peoples

The Property Assessment Appeal Board (the Board) is committed to truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report.

The Board acknowledges the barriers faced by Indigenous peoples in accessing justice, including lack of representation of Indigenous peoples among staff and Board members and the limited availability of culturally safe spaces, processes and services. The Board is committed to implementing specific and measurable actions that will be monitored and evaluated on an ongoing basis to meet the Board's commitments to truth and reconciliation and to better serve Indigenous peoples.

In addition, we undertake to further develop, in consultation with Indigenous peoples, a pathway to truth and reconciliation which will address the following areas:

1. The Board's Processes,
2. The Board's Staff and Members, and
3. The Board's Communications.

As of this date, the Board has taken the following actions and steps:

- a. The Board's Processes
 - The Board has instituted a land acknowledgment at the commencement of all oral hearings.
- b. The Board's Staff and Members
 - Further to call to action 57, the Board has provided its staff and members with "professional development and training on the history of Indigenous peoples including the legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, and treaties and indigenous law and relations with the Crown". This training consisted of Board members and staff attending the Blanket Exercise and the BCCAT workshop on Inclusive Adjudication and Understanding

Bias. All full-time appointees and staff have taken trauma informed practices training.

c. The Board's Communications

- The Board has included a land acknowledgment on its website and in all staff/full time-member email signatures.

d. The Board's Recruitment:

- The fall 2022, member recruitment cycle was the first to strip the notice of position to its core skills competencies and remove formalistic barriers that represented poor proxies for the required skills of a member.

Moving forward, the Board will develop a specific pathway or plan as follows:

a. The Board's Processes

- The Board will investigate changes to
 - ✓ ensure the Board's rules, forms and processes are appropriate and safe, including how hearing rooms are set up, the type of evidence presented in hearings and how that evidence is presented.
 - ✓ ensure the Board's processes are flexible and open to other ways of being and knowing, (e.g. incorporating Indigenous legal traditions such as ways of providing evidence), keeping in mind the diversity of Indigenous peoples and Indigenous legal traditions.

b. The Board's Staff and Members

- The Board will
 - ✓ actively recruit and hire Indigenous candidates when hiring future staff and appointment of members, and,
 - ✓ continue providing cultural competency and trauma informed practice training to staff and members.

c. The Board's Communications

- The Board will
 - ✓ review and ensure the Board's communications, including decision writing guidelines, are appropriate and use decolonized language; and,
 - ✓ monitor and report on the Board's progress on the implementation of the plan in its annual report.

The Board will attempt to seek feedback on how the consultation process itself should proceed to ensure it is a meaningful process. In addition to consulting with Indigenous peoples in British Columbia, the following are some of the sources that will be considered in the development of the Board's pathway to truth and reconciliation.

- Truth and Reconciliation Commission of Canada: Calls to Action (2015)
- United Nations Declaration on the Rights of Indigenous Peoples (2007)
- Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls (2019)
- BC Human Rights Tribunal: Expanding Our Vision: Cultural Equality & Indigenous Peoples' Human Rights (2020)
- Draft Principles that Guide the Province of British Columbia's Relationship with Indigenous Peoples (2018)
- BC's Declaration on the Rights of Indigenous Peoples Act - Draft Action Plan

Complaints and Feedback about the Board

The Board welcomes complaints, comments, and suggestions as a way for the public to voice any concerns and provide an opportunity for the Board to improve our rules, processes and organization. If parties have any concerns about a particular situation, staff or Board member, or suggestions on how the Board does its job, we encourage them to communicate with us.

In 2022 the Board received seven complaints requiring an internal review or investigation. This was an increase from four complaints received the previous year. Most complaints concerned feedback with the outcome of a Board decision or the

appeal process in general (that is the process from complaint to BC Assessment, then appeal to the Property Assessment Review Panel and then to the Board). The average turn-around time to handle a complaint was within six business days as compared to five days the prior year.

Following best practices as set out by the Ombudsperson of BC, the Board reports out on these statistics on an annual basis. As this is the second year collecting such information, comparative statistics are limited to the prior year only.

More information about complaints, comments or suggestions can be found on the [Board's website](#) or by contacting the Board.

Board Finances

The Board’s budget for April 1, 2022 to March 31, 2023 is \$2.277 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2022/2023, compared with the past five fiscal years, are as follows:

Budget versus Actual Expenditures by Fiscal Year (\$000’s)

Fiscal Year	Budget	Actual	Under/(Over)	%
2022/23	\$2,277	\$2,123 ²	\$155	6.8%
2021/22	\$2,155	\$2,111	\$44	2.0%
2020/21	\$2,170	\$1,997	\$173	8.0%
2019/20	\$1,718	\$1,750	(\$32)	(1.9%)
2018/19	\$1,410	\$1,519	(\$109)	(7.7%)
2017/18	\$1,388	\$1,394	(\$6)	(0.4%)

The Board forecasts it will be 6.8% under budget in fiscal 2022/23, with the following notes:

The Board collected \$183,870 in appeal fees and forecasts billing the Surface Rights Board \$21,000 for management services. These revenues reduce the overall funding requirement from the property tax levy.

A more detailed breakdown of expenditures is provided in Appendix 7.

² Expenditures in Fiscal 2022/23 are forecasted based on expenditures to December 31, 2022

Looking Forward to 2023

The recent past has seen continued, unprecedented appeal volume. The Board will continue to explore effective and efficient strategies to manage this heightened volume of appeals.

Targets for 2023:

1. To complete or schedule for hearing, by March 31, 2023, 75 to 85% of the active 2022 commercial and industrial appeals.
2. To complete or hear, by December 31, 2023, 90 to 100% of the 2023 residential appeals.
3. To issue written decisions within 60 days (on average) of a hearing.
4. Appeal resolution without a hearing – 90% or greater.

These targets will be reviewed once the volume of 2023 appeals is known following the May 1, 2023 appeal deadline. Despite any performance target, the Board must ensure that appeals are resolved in accordance with the principles of procedural fairness. Whenever there is a conflict between a performance target and these principles, procedural fairness must prevail.

Appendix 1

Board Members as of December 31, 2022

Name	Position	Term Expiry Date
Erin Frew	Chair (Acting)	February 15, 2023
James Howell	Vice Chair	December 31, 2024
Zahra Jimale	Vice Chair	October 1, 2026
Audrey Suttorp	Vice Chair	December 16, 2024
Justin Allin	Member	June 12, 2026
Allan Beatty	Member	December 31, 2024
John Bridal	Member	December 31, 2026
Larry Dybvig	Member	December 31, 2026
Dianne Flood	Member	December 31, 2026
Mandy Hansen	Member	December 31, 2026

Steven Guthrie	Member	April 1, 2024
Howard Kushner	Member	December 31, 2026
David Lee	Member	December 31, 2026
Bruce Maitland	Member	December 31, 2022
Howard Mak	Member	November 4, 2026
Robert Metcalf	Member	December 31, 2026
Edwina Nearhood	Member	December 31, 2025
Dale Pope	Member	December 31, 2026
Kenneth Thornicroft	Member	December 31, 2026
Bruce Turner	Member	December 31, 2026
Candace Watson	Member	February 18, 2024

Appendix 2

Glossary of Terms

Appeal Management Conference (AMC)

The main purpose of an AMC is to clarify the issues and facilitate resolution. Most AMCs are conducted by telephone. If resolution is not likely, the appeal may be scheduled for a settlement conference or a hearing. Some complex appeals may have several AMCs before they are resolved.

Contingent

Contingent appeals are held pending action on other appeals before the Courts or the Board. This occurs when the appeal issues are the same and it is appropriate to hold the appeal until the Court or Board makes a decision on the other appeal.

Decision in Progress

This term is used in the statistical appendices. It includes appeals that have had a hearing and the Board is still writing the decision. It also includes appeals when the Board is preparing an order on a dismissal, withdrawal or recommendation to change the assessment.

Dismissal Order

The Board may issue an order dismissing an appeal in two circumstances:

1. The Board does not have jurisdiction to deal with an appeal; or
2. The party that filed that appeal does not comply with a Board order.

When appeals are received, the Registrar will write to the parties with his opinion on whether the Board has jurisdiction based on the *Assessment Act*. A party can ask the Board to reconsider this opinion.

Recommendation

When the parties mutually agree to change the assessment, they submit a joint "Recommendation" to the Board. If the Board is satisfied that the recommended changes are accurate, it will issue an order authorizing BC Assessment amend the assessment.

Roll Number

A roll number is a distinctive number assigned to each entry on the assessment roll. Generally, every property has a roll number and receives an individual assessment.

Settlement Conference

The purpose of a Settlement Conference is to reach mutual agreement on the appeal issues. A Board member facilitates this Conference and discussions are without prejudice if the appeal proceeds to a hearing. Discussions in Settlement Conferences are confidential and any documents submitted do not become part of the public record.

Withdrawal

The party who filed the appeal may apply to the Board to discontinue their appeal at any time before a hearing. If approved, the Board will issue an order closing the appeal.

Appendix 3

2022 Appeal Completion Compared to 2021

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2022				
New Appeals	4,969	2,983	1,986	40%
Prior Year Appeals	3,084	1,732	1,352	44%
Year 2022 Total	8,053	4,715	3,338	41%
2021				
New Appeals	4,427	1,807	2,620	59%
Prior Year Appeals	3,882	1,277	2,605	67%
Year 2021 Total	8,309	3,084	5,225	63%

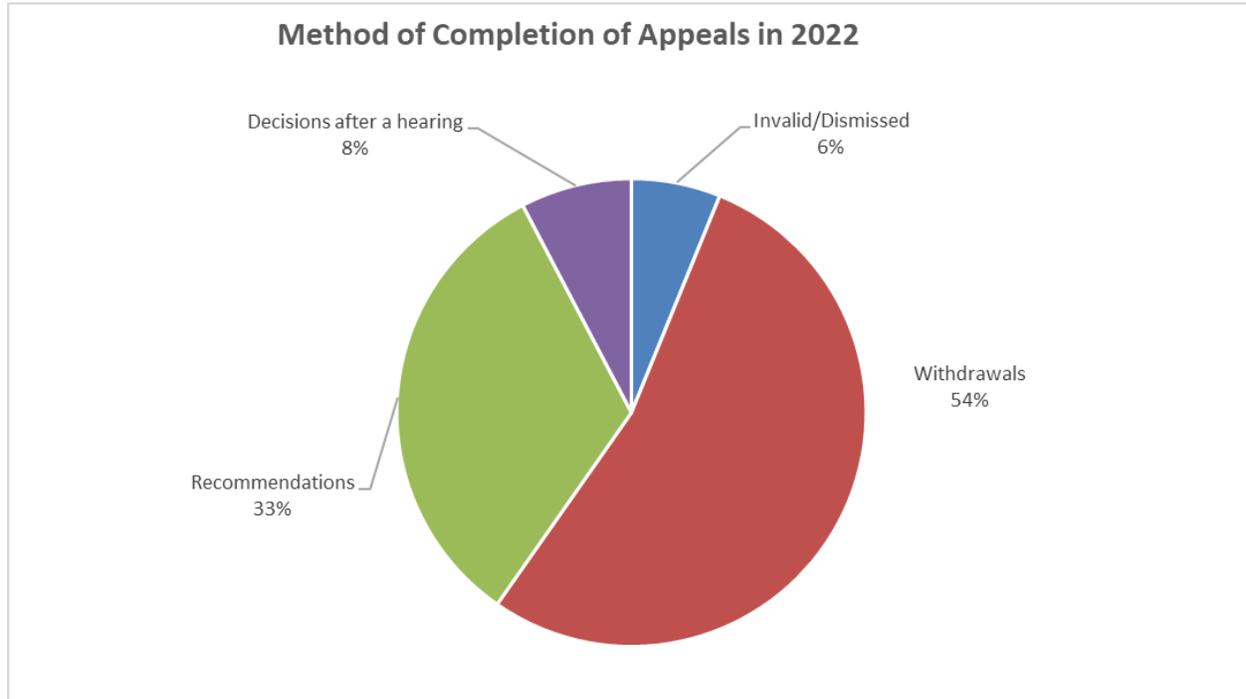
Appendix 4

Appeal Completions by Year of Appeal

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/22
		Dismissed	Withdrawals	Recommendations	Decisions after a hearing ¹		
2022 ²	4,969	142	1,020	677	147	1,986	2,983
2021	1,807	59	671	334	28	1,092	715
2020	711	3	74	54	64	195	516
2019	390	1	14	16	7	38	352
2018	45	0	6	7	4	17	28
2017	20	0	2	1	1	4	16
Pre-2017	111	0	1	0	5	6	105
TOTAL	8,053	205	1,788	1,089	256	3,338	4,715

Notes:

1. Decisions can be made through an in-person hearing or by way of written submissions from the parties.
2. With an appeal deadline of May 2 in 2022, the time period for completing 2022 appeals is from May 3 to December 31.



Appendix 5

Summary of Outstanding Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2022 APPEALS ¹			PRIOR YEARS ²		
	Dec 31/22	Dec 31/22	May 2/22	Inc./ (Decr.)	Dec 31/22	May 2/22	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	2,715	2,313	4,969	(53%)	402	1,573	(74%)
SCHEDULED FOR HEARING	280	85	0	N/A	195	89	119%
PENDING BOARD OR COURT DECISION	967	146	0	N/A	821	1,290	(36%)
DECISION IN PROGRESS	753	439	0	N/A	314	132	138%
TOTAL OUTSTANDING APPEALS	4,715	2,983	4,969	(40%)	1,732	3,084	(44%)

Notes:

1. May 2, 2022 was the filing deadline for the 2022 appeals.
2. Includes all outstanding appeals to the Board from the 2021 and earlier rolls.

Appendix 6

Board Activities in 2022 Compared to Prior Years

Board Activity	Results in year:				
	2022	2021	2020	2019	2018
Overall Appeal Caseload					
New Appeals Registered	4,969	4,427	5,219	5,191	3,384
Prior Year Appeals (beginning of year)	3,084	3,882	3,325	1,891	2,363
Total Appeals	8,053	8,309	8,544	7,082	5,747
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	909	779	695	648	466
# of Appeals Involved	5,159	5,017	3,484	3,019	3,203
Settlement Conferences Held	21	26	48	20	23
Hearing Statistics					
# of Oral Hearings	6	6	3	9	4
# of Hearing Days	13	16	3	24	15
# heard by Written Submissions	175	156	166	194	120
Appeal Completion Method					
By withdrawals/dismissal orders	1,993	3,596	2,860	2,350	2,305
By recommendations	1,089	1,398	1,527	1,172	1,249
By decisions after a hearing	256	231	275	235	302
Appeals					
Number Completed	3,338	5,225	4,662	3,757	3,856

Appendix 7

Breakdown of Expenditures (\$000's)

Fiscal Year	Salaries & Benefits	Members Fees & Exp.	Travel Expenses	Occupancy Expenses	Systems & Telecomm.	Office & Misc. Exp.	Total Expenses
2022/23 ¹	1,460	375	2.5	96	120	69.5	2,123
2021/22	1,465	383	2	94	115	52	2,111
2020/21	1,349	376	1	84	132	56	1,997
2019/20	1,090	411	1	84	121	43	1,750
2018/19	1,039	212	1	104	116	47	1,519
2017/18	933	223	2	96	104	36	1,394

Notes:

1. Expenditures for fiscal year 2022/23 are forecasted based on actual expenditures to December 31, 2022.