|  |  |  |  |
| --- | --- | --- | --- |
| **SEND TO** | Property Assessment Appeal Board  1270 – 605 Robson Street  Vancouver, BC, V6B 5J3  Email: [office@paab.bc.ca](mailto:paabbc@gems6.gov.bc.ca) | **AND TO** | All other parties  (refer to Appeal Information Report for delivery information) |
|  |  |  |  |
| **DATE** |  | **APPEAL NO** |  |
|  |  |  |  |
| **PARTY** | Appellant | **NAME** |  |
|  | Respondent |  |  |
|  |  |  |  |
| **OCCUPIED** | Owner Occupied | Tenanted  Vacant | |
|  |  |  |  |
| **The following is WITH PREJUDICE:** | |  |  |
|  | |  |  |
| **GROUND(S)** | Value – Too High  Value – Negative Factor  Equity  Classification | Exemption  Assessability  Other: | |

The party’s issues **must be set out in sufficient detail to allow the other party to respond**. This statement closes the party’s issues on the appeal. After filing this statement the party will not be permitted to add issues without leave of the Board. The Board may still require a party to produce a Statement of Issues, Evidence and Analysis further to rule 14 of the Board’s *Rules of Practice and Procedure*.

**The issues on appeal are**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**The following is WITHOUT PREJUDICE :**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Confirm Roll  Amend Roll   |  |  |  |  | | --- | --- | --- | --- | | **Proposed Resolution** | | | | |  | Exempt Tax Code | Land | Improvements | | Class \_\_\_ |  | $ | $ | | Class \_\_\_ |  | $ | $ | | **Total:** |  | **$** | **$** | |

**If value is at issue, primary valuation should be by**

Income Approach

Direct Comparison

Cost Approach

|  |  |
| --- | --- |
|  |  |
| Signature of party or party’s agent |  |

1. Provide all information requested.
2. The issues statement must provide a summary of your theory of the appeal.
3. It is not enough to list a ground of appeal. Your issue must contain your theory of the case. Below are some examples for common issues:
   1. If the appeal ground is “Value”, the issue might be, “The value is too high because sales of comparable development land indicate value of $234/PBA.”
   2. If the appeal ground is “Equity”, the issue might be, “The assessment is inequitable because all other development land along Kingsway (in the Metrotown area of Burnaby) is assessed at $400/PBA and the subject is assessed at $500/PBA. The subject does not have any features that would cause a higher actual value than other development land. The subject is therefore being over assessed relative to properties within the same competitive market set.”
   3. If the appeal ground is “Classification“, the issue might be, “The classification is incorrect because zoning restricts 80% of the achievable density to residential uses only.”
   4. If the appeal ground is “Exemption”, the issue might be, “The property is entitled to an exemption as it is owned and occupied by [Charity] and wholly in use for charitable purposes including [list].”
4. This form may be used for multiple appeals. If you are using the form for multiple appeals, please ensure that you have provided all the required information for each appeal. You may use the Board’s recommended second page spreadsheet. If you are using a second page, please include all appeals on that page.