

2019 Annual Report

Property Assessment Appeal Board

BOARD CHAIR'S MESSAGE

2019 was a challenging year for the Board that included transition as well unprecedented appeal volumes. However, I am pleased to report that we continue to meet these challenges with dedication, hard work, and innovation. In 2019, the Board moved from its long term office in Richmond to the co-located premises in Vancouver with five other tribunals. In addition, we hired a new Registrar after our Registrar of 20 years retired. We are fortunate to have new staff that brings renewal and dedication to the Board.



However, the overarching challenge in 2019 was the unprecedented number of appeals filed. In 2019, we received two times our previous 10 year average of appeals. This has created challenges as our resources, both human and budgetary, remain unchanged for the last 20 years or so.

Despite this, we continue to set performance targets and I am pleased to report that we met the completion targets for our 2019 residential and prior year appeals. We are not as optimistic that we will meet the completion target as at March 31, 2020 for the 2019 industrial and commercial appeals (which represents over $\frac{3}{4}$ of our appeals). However, we continue to work towards that goal.

Due to increasing appeals, we requested a budget increase in 2019 to better meet the demands being placed on the Board. The Board (along with BC Assessment and the Property Assessment Review Panel) receives a portion of the property tax levy as our budget. This is administered through BC Assessment. Our budget has remained relatively static for the last 20 years (we do not retain the appeal filing fees). However, our appeal volumes have increased two fold over that time. The Board requires additional resources to continue to meet our operational needs and mandate of timely and efficient resolution of appeals.

In 2019, the Board received over \$80 billion of property values in appeals. In the context of an annual roll, it is critical for our stakeholders (including taxpayers and taxing jurisdictions) that the Board have the necessary resources to meet that mandate.

As appeal volumes increase, so do requests for stated cases to the BC Supreme Court. In late 2018, the B.C. Court of Appeal commented on the continued appropriateness of the Board's stated case process under the *Assessment Act* and suggested the Legislature "modernize" the process by making the appeal provisions in the *Administrative Tribunals Act* applicable to the Board (see *Access Self Storage Inc. v. British Columbia (Assessor of Area #04 Central Vancouver Island)* 2018 BCCA 406.).

As a result, the Board has recommended to the Minister review the Board's stated case process in light of the Court's comments.

Despite these challenges, the Board has continued to implement tools to improve access to justice:

- i) We continue to innovate and incorporate the use of technology to provide better access for our self-represented residential appellants. In 2019, we expanded the use of the Online Dispute Resolution and Solution Explorer tools, and added multi-lingual videos to the Solution Explorer. We are currently in the process of expanding the ODR platform to include online adjudication.
- ii) For our self-represented commercial appellants, we added an online Commercial Appeal Guide to our website in 2019.
- iii) For our represented industrial and commercial appellants, we are initiating a project to review developing an online appeal management tool to allow parties to keep track of board orders, deadlines, and upload information.
- iv) In 2019, we also implemented and analyzed user surveys for both residential, commercial and industrial appellants and BC Assessment. This allowed the Board to create a better user experience for our processes and appeal management tools.

As we move forward, the Board is committed to meeting our mandate of timely, efficient and fair resolution of appeals. This requires commitment from all parties in the appeal system to collaboration and dialogue that has historically resulted in over 90% of appeals to be resolved without a hearing.

I thank our stakeholders, Board members and staff for their support and dedication. It is a privilege to serve the assessment community. I am confident that the Board will continue to meet our challenges through engagement, innovation, and dialogue.



Simmi K. Sandhu,
Chair

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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:

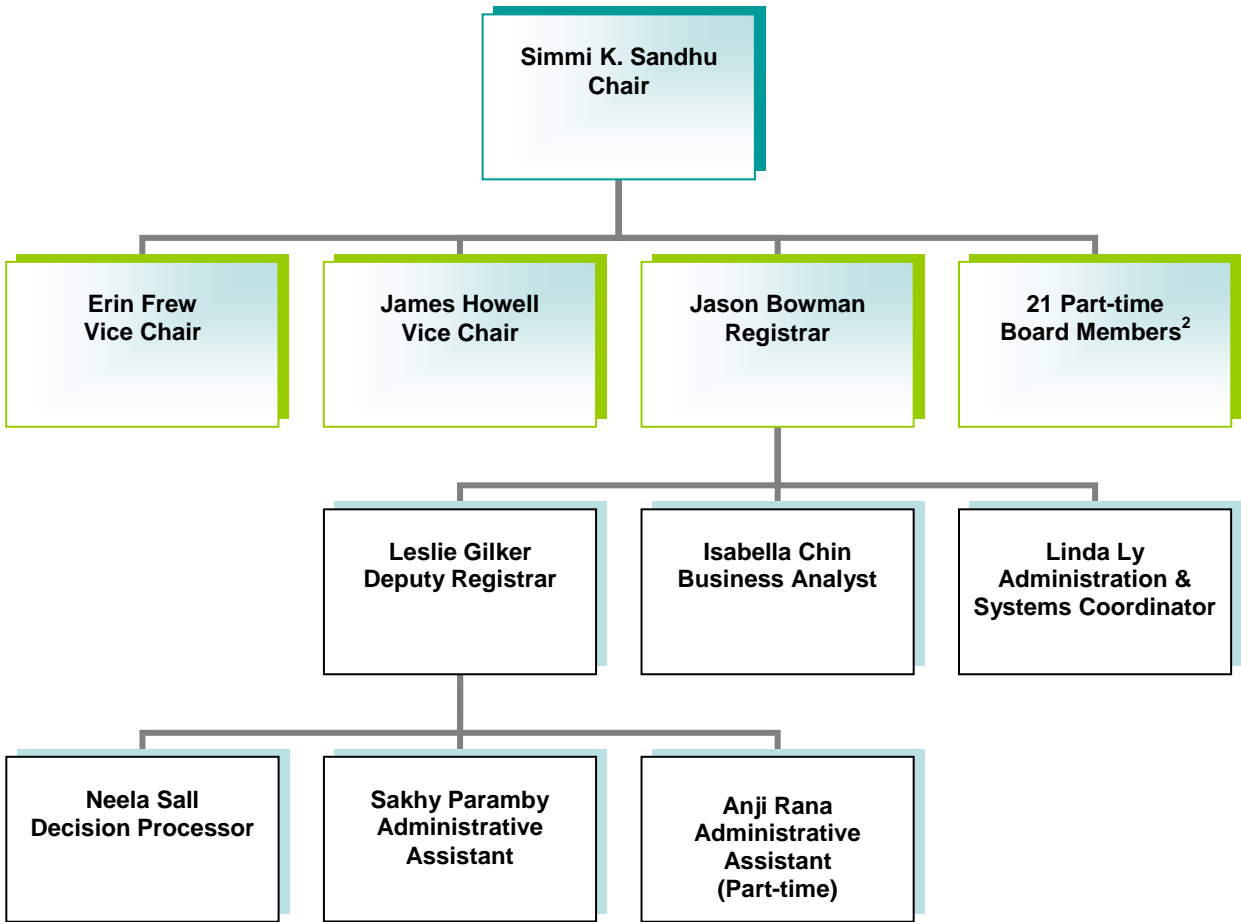
- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly and efficiently as possible at minimum cost to participants and the Board.

The Board is independent from the Property Assessment Review Panels and BC Assessment, and is accountable to the Attorney General. In 2019, the Board had three full time Board members (including the Chair, two Vice Chairs), 21 part-time Board members and seven staff¹.

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

¹ As per Appendix 1, as of December 31, 2019 there were 25 part-time Board Members. However due to the timing of appointments and expiration of terms, the effective number throughout the year was 21.

Organization Chart



²As per Appendix 1, as of December 31, 2019 there were 25 part-time Board Members. However due to the timing of appointments and expiration of terms, the effective number throughout the year was 21.

Report on Performance

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

	Target	Result
2018 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2019	76%
2019 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2019	93%
Decisions following a hearing	Issue 90% within 90 days	93%

The Board met its targets for completing the 2018 commercial and industrial appeals as well as 2019 residential appeals. The Board also achieved its target for timeliness of issuing decisions following a hearing.

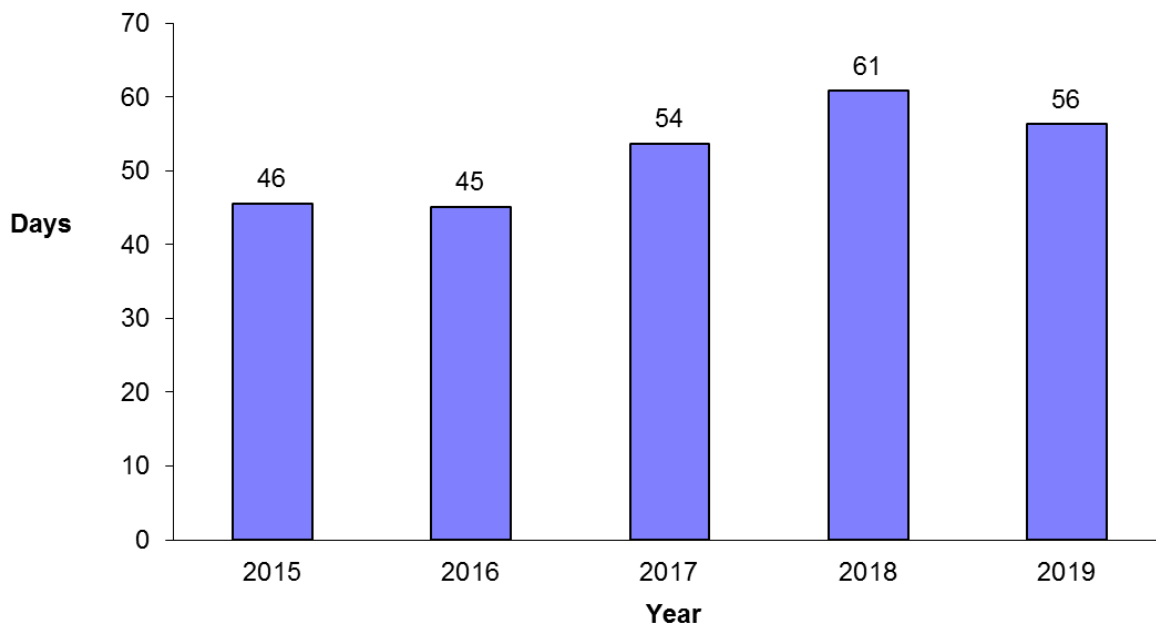
In 2019, the Board received a historic volume of appeals, **twice** the average number of appeals received in the prior 10 years. The following table compares the Board's workload to the previous two years:

Activity	2019	2018	2017
New appeals received in year	5,191	3,384	3,347
Carry over from earlier years	1,891	2,363	1,795
Total appeal workload	7,082	5,747	5,142
Appeals completed during the year	3,757	3,856	2,779
# and % of appeals resolved without a hearing	3,522 (94%)	3,554 (92%)	2,616 (94%)

The Board resolved appeals without a hearing by using alternative dispute resolution practices. For those appeals which do not resolve, the Board adjudicates either through an in-person hearing or by way of written submissions. Approximately 35% of the Board's completed appeals resulted in a change to the assessment.

On average it took 56 days for the Board to issue written decisions following a hearing. Therefore the Board achieved its performance objective of 60 days for residential appeals and 90 days for commercial and industrial appeals. This statistic has been increasing in recent years due to increasing appeal volumes year after year.

Figure 1 - Average Number of Days from Hearing to Decision

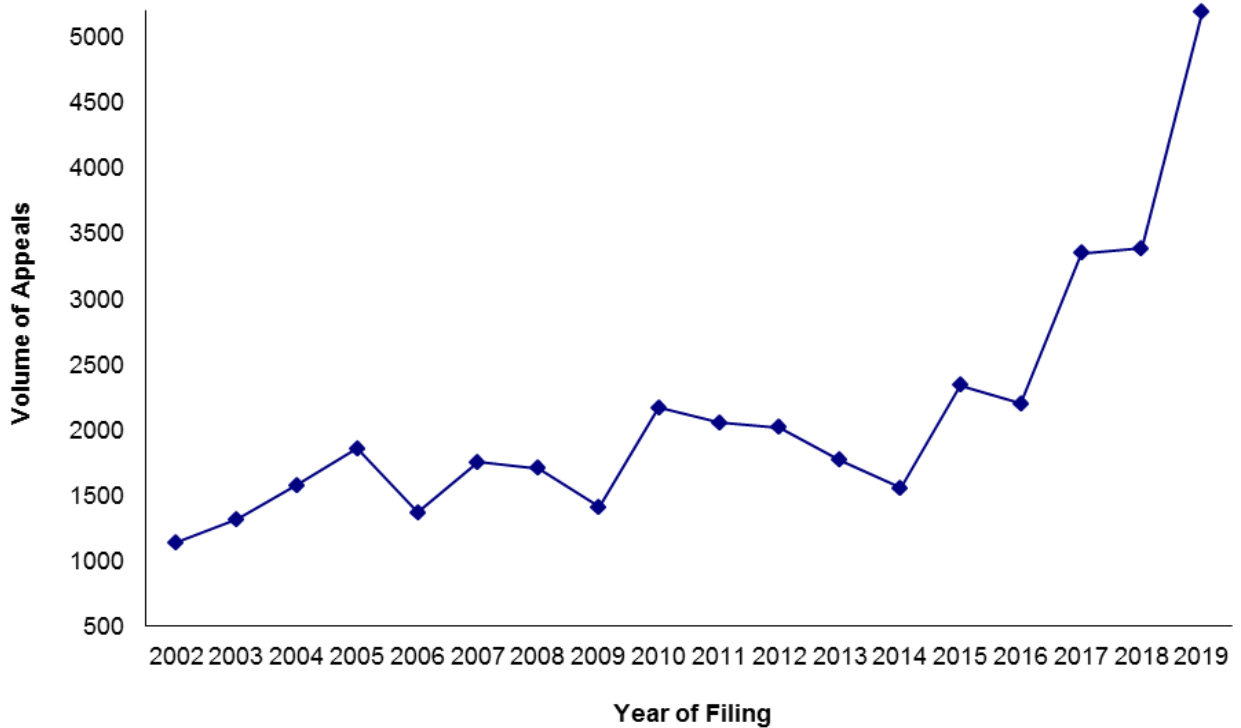


Analysis of Outstanding Appeals

Volume of New Appeals

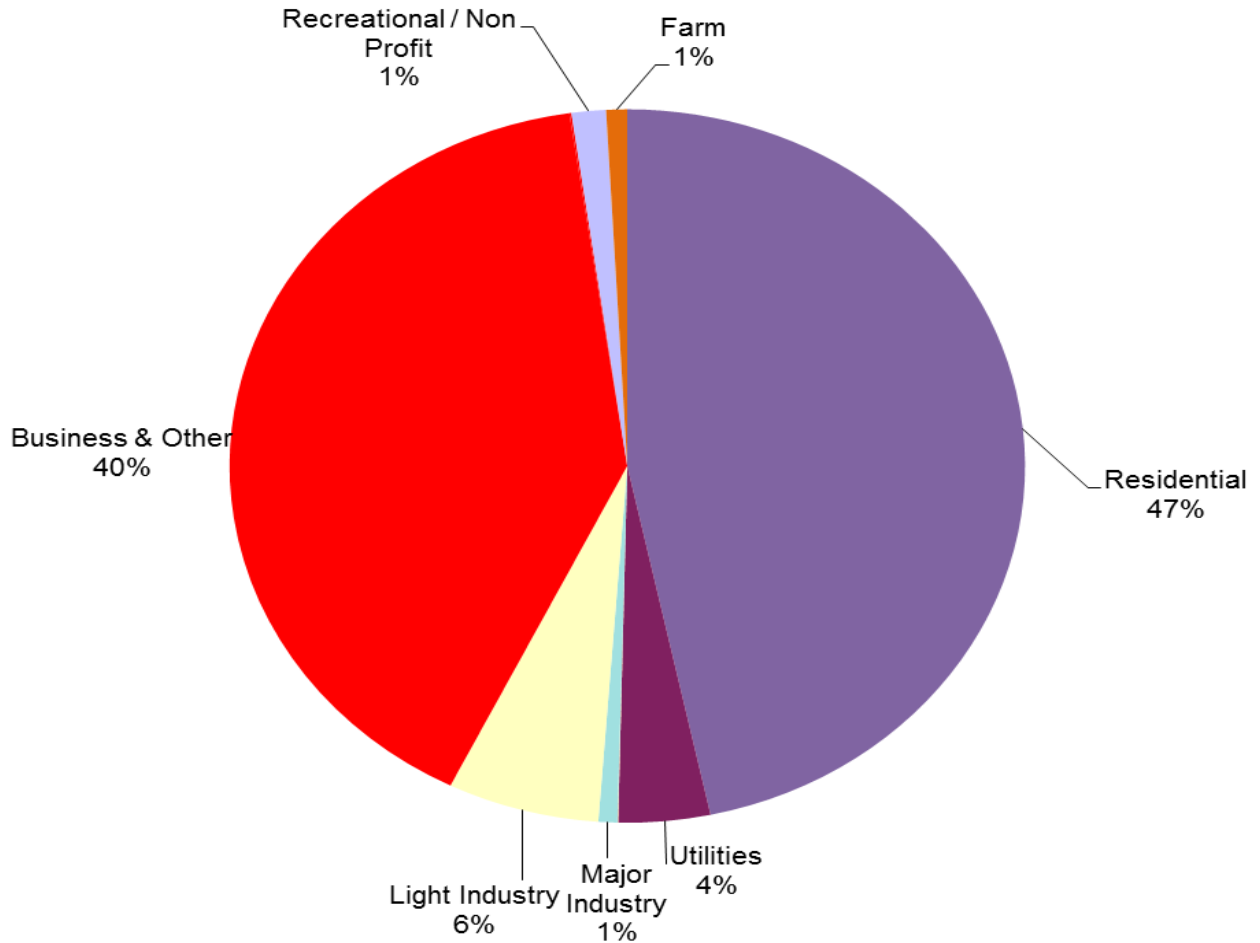
The Board received 5,191 new appeals in April 2019. This is the third consecutive year with record appeal volume; up 53% versus the previous year and two times higher than the 10 year average of 2,224 appeals per year.

Appendix 2 - Change in Volume of Appeals



Consistent with previous years, most of the 2019 appeals were for either commercial & industrial properties or for residential properties.

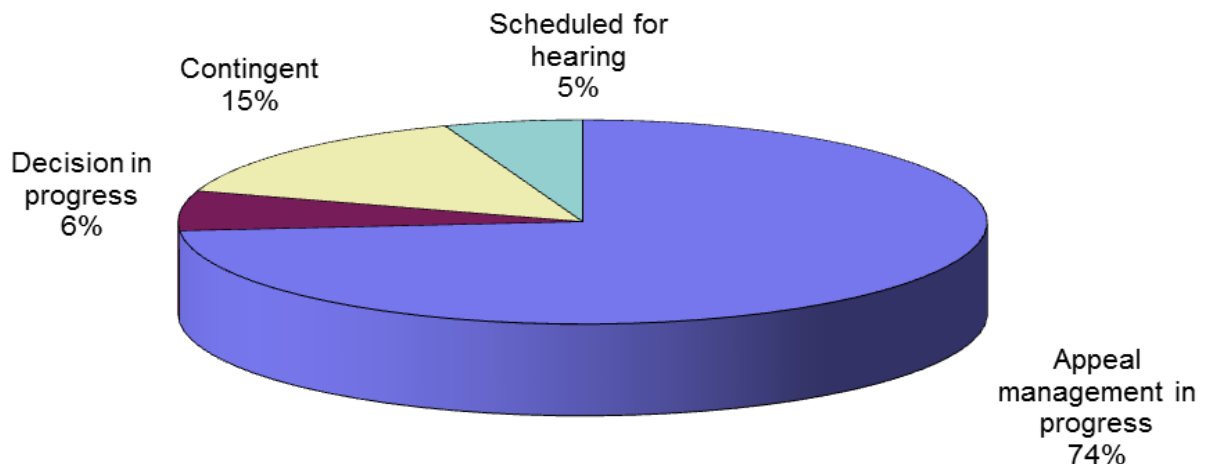
Figure 3 – Classification of 2019 Appealed Properties



Year-end Position

As of December 31, 2019, there were 3,325 appeals still open from 2019 and earlier years. This is a 76% increase from the prior year and is primarily the result of record appeal volume for the current year.

Figure 4 - Status of Outstanding Appeals



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 in-person hearing. It is expected that the Board will not meet its target for completion of the 2019 commercial and industrial appeals (75-85% complete or scheduled for hearing as of March 31, 2020) given the historic 2019 appeal volumes. However, the Board is working hard to ensure that it performs as close to the target as possible.

Contingent appeals have the same issues as other appeals before the Board or the Courts. The Board cannot move forward with these appeals until the related appeals conclude. The proportion of contingent appeals increases with older appeals. At year-end, 8% of the outstanding 2019 appeals were contingent, whereas 36% of the 2018 and older appeals were in this category. Most of the older appeals are pending resolution of a single issue: whether taxing jurisdiction rests with a First Nation, a municipal or provincial authority. Once this issue is determined by government and the parties, these appeals will almost immediately be resolved.

With a higher population and business distribution, the majority of outstanding appeals (79%) are in Greater Vancouver.

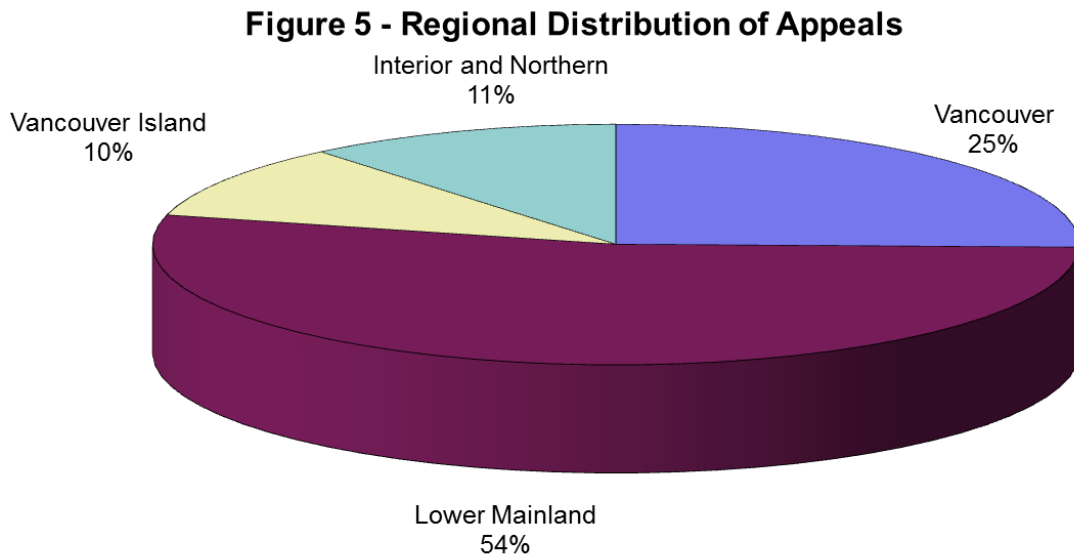
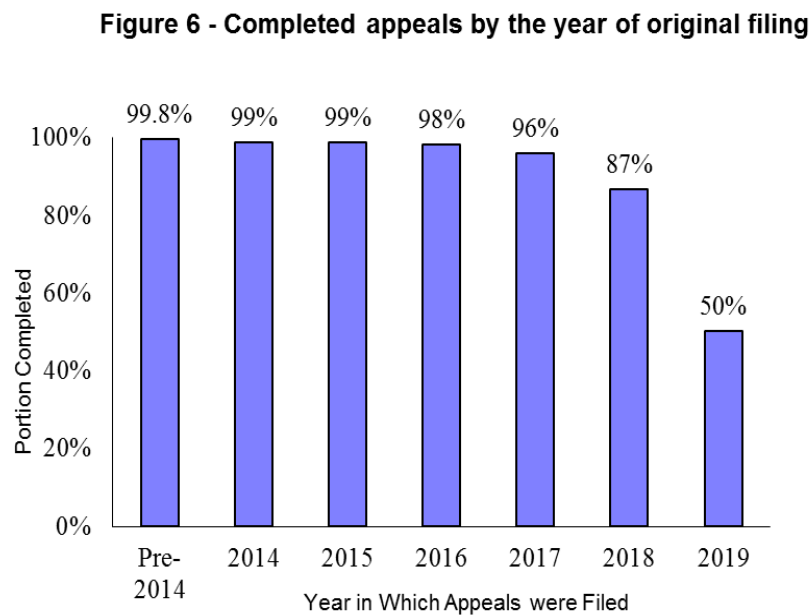


Figure 6 shows that the vast majority of 2018 and older appeals have been completed.



More detailed statistics are provided in Appendices 3 to 6.

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 decision of the Supreme Court may be appealed to the British Columbia Court of Appeal.

Historically decisions of the Board were reviewed on a standard of reasonableness. The Supreme Court of Canada's decision in [*Canada \(Minister of Citizenship and Immigration\) v. Vavilov, 2019 SCC 65*](#) may have changed the standard of review applied to Board decisions from reasonableness to correctness. This will be clarified in stated case decisions currently before the BC Supreme Court.

In 2019, the Board received stated case decisions on six Board appeals. Where the Board's decision was reviewed, the Board decision was upheld in all cases.

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

- [*Simon Fraser University v. British Columbia \(Assessor of Area #10 – Burnaby\), 2019 BCCA 93*](#). The Court of Appeal confirmed the Supreme Court's decision. This appeal concerns exemption under the *University Act* for property "held on behalf of" the university. The Court confirmed the effect of the 2011 amendment to the *University Act* was to remove the property tax exemption from university-owned properties used by third-party businesses, whether or not they are used for university purposes.
- [*Telus Communications \(B.C.\) Inc. v. Assessor of Area #09 – Vancouver Sea to Sky Region, 2019 BCCA 94*](#). The Court of Appeal confirmed the Supreme Court's decision. This appeal concerns the highest and best use of a property containing specialized equipment used in the provision of regulated telecommunication services. This case provides useful analysis of which legal obligations affect the actual value of a property under the *Assessment Act*. The Court also clarifies the concept of "value to owner" from *Assessor of Area #01 – Capital v. Nav Canada, 2016 BCCA 71*.
- [*British Columbia Hydro and Power Authority v. British Columbia \(Assessor of Area #01-Capital\), 2019 BCCA 380*](#): The Court provided oral reasons confirming the British Columbia Supreme Court decision that the substation was comprised of a collection of individual improvements each costed on the basis of its chronological age [[*British Columbia Hydro and Power Authority v British Columbia \(Assessor of Area #01-Capital\), 2018 BCSC 535*](#)]. The appeal concerned the depreciation to be applied to a hydro substation under the *Depreciation of Dams, Power Plants and Substations Regulation*. The depreciation depends on whether parts of the substation comprise one improvement (with a common effective age) or a collection of individual improvements (valued on the chronological age of each improvement).

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

- [**992704 Ontario Limited v British Columbia \(Assessor of Area #08 – Vancouver Sea to Sky\), 2019 BCSC 2035**](#): The decision maker conducted his own research and put that information in his decision. The Court found the Board erred in law by referring to unverifiable, untested, and unproven “facts” that were not tendered as evidence by the parties. Notwithstanding this error, the Court found that the Board’s decision was reasonable and dismissed the appeal.
- [**Murarka v British Columbia \(Assessor of Area #11 – Richmond/Delta\), 2019 BCSC 1832**](#): The Supreme Court found that section 65 of the *Assessment Act*, which requires a party to bring a stated case for hearing within one month of filing, was mandatory. Failure to bring the case in time resulted in the Court losing jurisdiction.
- [**Ashfield v British Columbia \(Assessor of Area #06 – Courtenay\), 2019 BCSC 1350**](#): The appeal concerned the application of subsection 8(9) of the *Classification of Land as Farm Regulation* for a developing farm. The Board found that a prohibition on farm classification was triggered because the Board decided that a developing farm ceases to qualify for a s. 8(1) exemption to s. 5(3) once it achieves production and sales, and must instead rely on the s. 8(9) exemption, which requires a s. 5(4) gross annual sales value. The Court found the Board’s interpretation reasonable.

As at December 31, 2019, the Board has filed a stated case in the following appeals, but does not yet have a decision from the British Columbia Supreme Court:

- [**Macgowan v Area 20**](#), 2018 PAABBC 20180710: The appeal concerns the accessibility of an occupier of Crown foreshore and waterlot where the occupier owns a half interest in the float.
- [**City of Coquitlam v AA 10**](#), PAABBC 20190425: The appeal concerns the applicability of an exemption under the *Community Charter* where the parklands were held pursuant to an agreement for sale.
- [**Pan v AA 1**](#), 2019 PAABBC 20191340: 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.

- [Cooper v AA 15](#), 2019 PAABBC 20191476: The appeal concerns the value split between land partially in the ALR and land outside the ALR. (Certain exemptions apply to the value within the ALR.)
- [Audet v AA 6](#), 2019 PAABBC 20192058: The appeal concerns a vacant acreage parcel that the Appellant said was threatened by potential dam failure. The Appellant professional engineer’s own report, to the extent that it offered expert opinion evidence regarding a dam failure risk, was not admissible due to his direct personal involvement in the appeal. Portions of the report that are “factual” in nature – for example, the description of the structure in question – were admissible, but none of the factual assertions spoke directly to the central issue, the actual value of the property.
- [Shato Holdings Ltd v AA 9](#), 2019 PAABBC 20190016: The appeal concerns the equity of discounts applied to smaller commercial lots in the City of Vancouver.
- [Tsun v AA 9](#), 2019 PAABBC 20190190 is before the British Columbia Supreme Court. The Robson Street property, with frontage of 33’, could not be developed on its own under the WECP. The WECP required a minimum of 130’ frontage. The property required assembly with one of the neighbouring 99’ lots. The Board agreed that the highest and best use of the property was for redevelopment as the extra density would result in significant gains to all properties. The Board found that the sale of a small site in the WECP that also required assembly was the best evidence of value and confirmed the assessment.

The number of stated cases to the Courts is increasing as our appeal volumes increase.

The B.C. Court of Appeal commented on the continued appropriateness of the stated case process under the *Assessment Act* (the “Act”) and recommended the Legislature “modernize” the process by making the appeal provisions in the *Administrative Tribunals Act* (the “ATA”) applicable to the Board (see *Access Self Storage Inc. v. British Columbia (Assessor of Area #04 Central Vancouver Island)*, 2018 BCCA 406.)

The Board has recommended that the Minister review the Court decision and consider amending the Board’s stated case process in favour of the appeal provisions in the ATA. We are awaiting for a response on this.

Responses to Challenges in 2019

The past five years have seen significantly higher volume of appeals than the previous history of the Board. In the last three years there has been unprecedented appeal volume, increasing to more than 3,000 appeals in 2017 & 2018, and nearly 5,200 appeals in 2019. The number of Board members and staff has remained relatively unchanged, with only the addition of 0.25FTE in administrative staff. A third full-time Vice Chair has been recruited to assist with Appeal Management and joins the Board in January 2020.

The Board's budget has not increased, at a rate proportionate to appeal volume; however, as illustrated in the Board Finances section, expenditures have increased due to the increased volume.

The Board used the following strategies to efficiently resolve appeals:

1. The Board used alternative dispute resolution to resolve appeals without expensive adjudication. A proportionate strategy was applied. For lower value, less complex appeals we usually limited dispute resolution efforts to a one hour teleconference or Online Dispute Resolution. For more complex commercial and industrial appeals, the Board often extended dispute resolution to include several meetings and other techniques.
2. For residential appeals that did not settle, the Board adjudicated the vast majority via written submissions. This method is less costly than in-person hearings.
3. For many commercial and industrial appeals, the Board conducted group teleconferences and meetings with tax agents and BC Assessment to discuss their portfolios of appeals. This approach is more efficient than dealing with appeals individually.
4. The Board used self management when the parties demonstrated good cooperation. The parties provide progress reports and the Board intervenes when necessary. This strategy frees up the Board's resources to concentrate on cases which require more hands-on involvement.
5. Given the record number of appeals, the Board increasingly used part-time Board members to assist in appeal management and mediation.

Other Activities

Technology services for the public:

In 2019, the Board launched an upgraded “Solution Explorer” website service. This site, called “Should I Appeal?” assists owners of residential properties evaluate whether or not they have a good chance for success and if it is worthwhile to appeal. This site includes multilingual interactive videos in English, Mandarin, Cantonese and Punjabi.

The Board continued to offer homeowners two options to resolve their appeal:

1. Telephone mediation;
2. Online Dispute Resolution (ODR)³.

The advantage to choosing ODR is that it allows homeowners to resolve their dispute any time, day or night, seven days a week. Interactive tools assist users in preparing their evidence and evaluating the strength of their case. The proportion of homeowners opting for ODR services increased to 17.4%, a slightly year-of-year increase versus the 2018 launch year.

For commercial and industrial appeals, the Board continued with strategies to seek as many resolutions as possible without hearings. Appeal completion rates were closely tracked and shared with Commercial Agents and BC Assessment in order to facilitate quicker resolution and closure rates.

In March 2019, the Board relocated its office from Richmond to shared premises in downtown Vancouver with five other tribunals. This new model provides opportunities to share overhead and support expertise across the participating tribunals.

³ ODR is a Web-based platform, developed with the Justice Education Society of BC. Re-launched in 2018, it promotes access to justice by enabling residential appeal applicants to resolve their dispute 24 x 7, on their schedule and at a time convenient for them. The Board was the first tribunal in Canada to establish an ODR service in 2013. Other jurisdictions, Boards and Tribunals continue to approach the Board for information, presentations and demonstrations of our ODR system in the aim of adopting a similar model.

Board Finances

The Board's budget for April 1, 2019 to March 31, 2020 is \$1.72 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2019/2020, compared with the past five fiscal years, are as follows:

Figure 7 – Budget versus Actual Expenditures by Fiscal Year (\$000's)

Fiscal Year	Budget	Actual	Under/(Over)	%
2019/20 ⁴	\$1,718	\$1,688	\$30	1.7%
2018/19	\$1,410	\$1,518	(\$108)	(8%)
2017/18	\$1,388	\$1,394	(\$6)	(0.4%)
2016/17	\$1,388	\$1,115	\$273	20%
2015/16	\$1,388	\$1,105	\$283	20%
2014/15	\$1,388	\$1,202	\$186	13%

The Board forecasts it will be 1.7%% under budget in fiscal 2019/20, with the following notes:

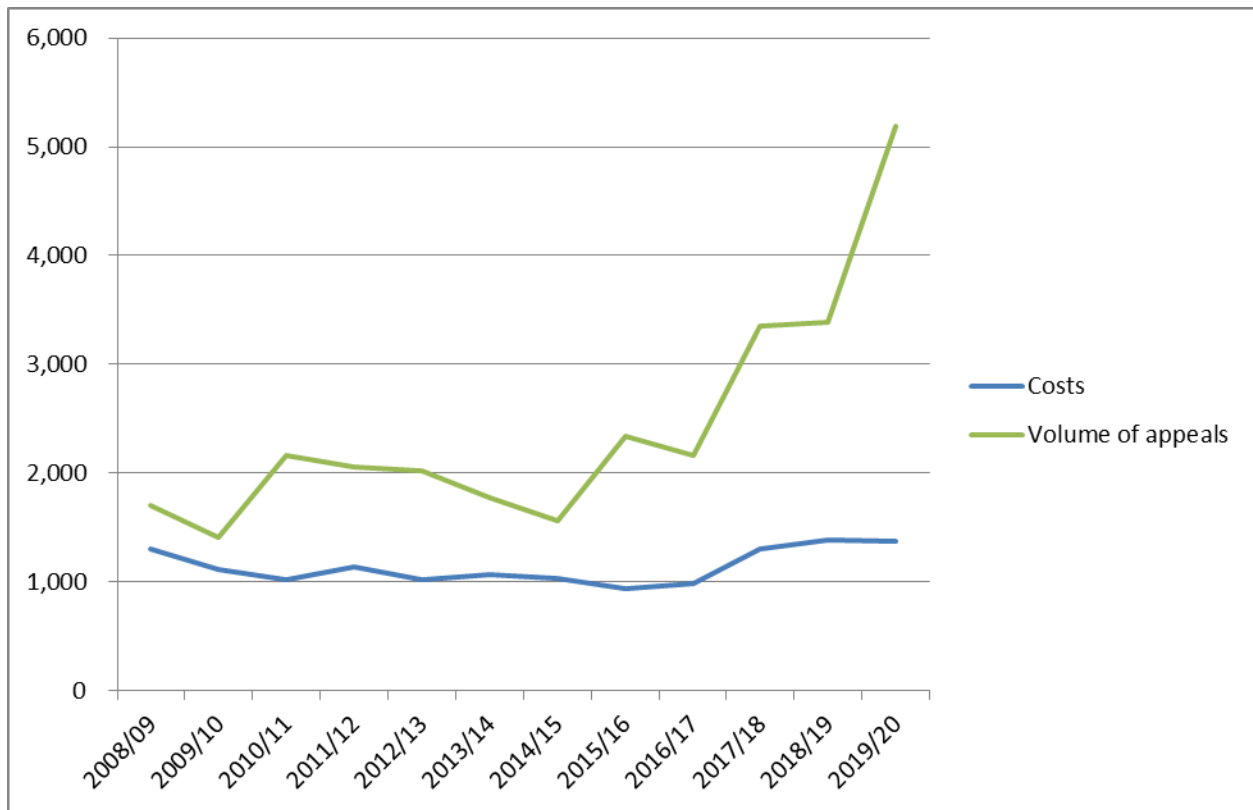
1. Increased use of part-time Board members to assist in managing the record number of 2019 appeals, put additional pressure on the budget
2. Recruitment of a third Vice-Chair took longer than anticipated resulted in savings due to timing
3. A planned IT server upgrade will be delayed to the next fiscal year as a result of unanticipated contract personnel availability

The Board collected \$204,120 in appeal fees and forecasts billing the Surface Rights Board \$30,000 for management services. These revenues reduce the overall funding requirement from the property tax levy.

⁴ Expenditures in Fiscal 2019/20 are forecasted based on expenditures to January 31, 2020.

Figure 8, tracks the significant increase in appeals over the last 11 years, in comparison to expenditures. Expenditures have not increased as rapidly as appeal volume by achieving efficiencies through the extensive use of alternative dispute resolution, and the adoption of new technologies and approaches to managing appeals.

Figure 8 – Volume of appeals compared to costs



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

Despite the rising appeal volumes by leaps and bounds, the Board’s budget has not increased, at a rate proportionate to appeal volume. Rather, the Board’s budget has remained relatively static for the last 25 years. However, as illustrated above, expenditures have increased due to the increased volume. Although the Board has been able to manage with these limited resources and the challenge of historic appeal volumes in recent years, moving forward we will be restricted in how much we can do. As a result, in 2019, we had requested a budget increase but consideration of the request was delayed. We will continue to require the increase in our budget to meet the challenges resulting from the increased appeal volumes.

Looking Forward to 2020

The past three years have seen continued, unprecedented appeal volume. The Board will continue to explore effective and efficient strategies to manage this heightened volume of appeals. Early in 2020 a third Vice Chair will join the Board to provide greater ability to manage the significant volume of appeals to manage. The Board will also continue to facilitate workshops with BC Assessment and the Tax Agent Community, with the intent to collaborate and develop strategies for the quick and efficient resolution of appeals.

From a systems perspective, the ODR system is scheduled to be expanded in 2020. A new module is being developed to facilitate adjudication of appeals in the event an appeal is not resolved in the initial interactive stage. The new adjudication module is being developed based on user feedback and in support of the Board's goal of completing Appeals as quickly and efficiently as possible. In addition, the Board is initiating a project to explore the implementation of an online portal for commercial and industrial appeals to track board orders and the exchange of pre hearing documents.

Targets for 2020:

1. To complete or schedule for hearing, by March 31, 2020, 75 to 85% of the active 2019 commercial and industrial appeals.
2. To complete or hear, by December 31, 2020, 90 to 100% of the 2020 residential appeals.
3. To issue at least 90% of written decisions within 90 days of hearing.

These completion targets will be reviewed once the volume of 2020 appeals is known following the April 30th 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, 2019

Name	Position	Term Expiry Date
Simmi Sandhu	Chair	March 31, 2020
Erin Frew	Vice Chair	July 21, 2024
James Howell	Vice Chair	December 31, 2024
Maureen Baird	Member	December 31, 2021
Allan Beatty	Member	December 31, 2024
John Bridal	Member	December 31, 2022
Winton Derby	Member	December 31, 2019
Larry Dybvig	Member	December 31, 2022
Dianne Flood	Member	December 31, 2022
Rob Fraser	Member	August 19, 2022
Mandy Hansen	Member	December 31, 2022
Christopher Hope	Member	December 31, 2019
Steven Guthrie	Member	April 1, 2021
Kimberly Jakeman	Member	November 4, 2022
David Jang	Member	December 31, 2021
Zahra Jimale	Member	November 4, 2022
Howard Kushner	Member	December 31, 2022
David Lee	Member	December 31, 2022
Michael Litchfield	Member	December 31, 2019
Bruce Maitland	Member	December 31, 2022
Howard Mak	Member	November 4, 2022
Robert Metcalf	Member	December 31, 2022
Edwina Nearhood	Member	December 31, 2021
Dale Pope	Member	December 31, 2022
Audrey Suttorp	Member	December 31, 2022
Kenneth Thornicroft	Member	December 31, 2022
Bruce Turner	Member	December 31, 2022
Candace Watson	Member	February 18, 2021

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

2019 Appeal Completions Compared to 2018

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2019				
New Appeals	5,191	2,581	2,610	50%
Prior Year Appeals	1,891	744	1,147	61%
Year 2019 Total	7,082	3,325	3,757	53%
2018				
New Appeals	3,384	1,309	2,075	61%
Prior Year Appeals	2,363	582	1,781	75%
Year 2018 Total	5,747	1,891	3,856	67%

Appendix 4

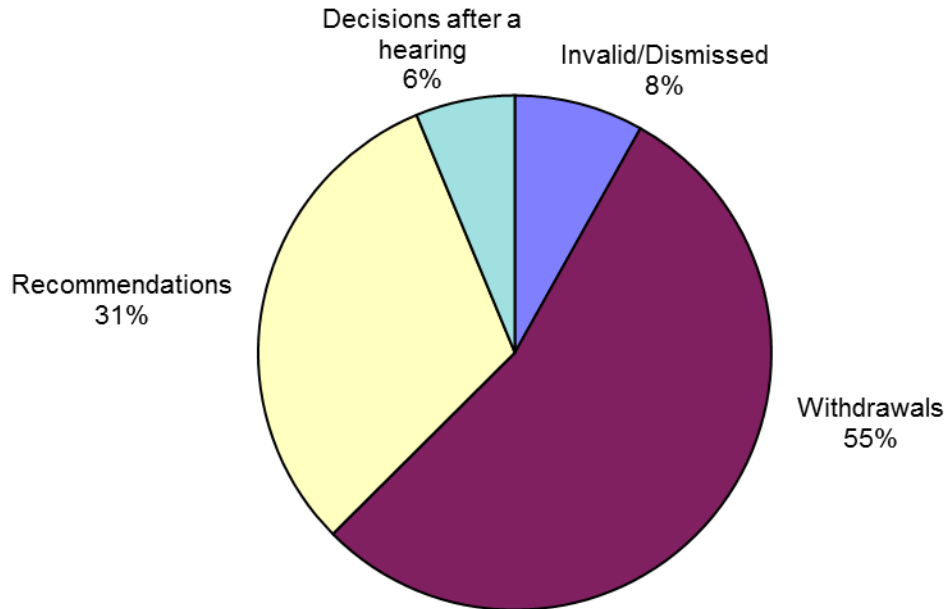
Appeal Completions by Year of Appeal

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/19
		Dismissed	Withdrawals	Recommendations	Decisions after a hearing ¹		
2019 ²	5,191	285	1,367	785	173	2,610	2,581
2018	1,309	21	490	291	56	858	451
2017	297	0	102	59	2	163	134
2016	107	0	55	15	1	71	36
2015	50	0	11	9	3	23	27
2014	29	0	8	4	0	12	17
Pre-2014	99	0	11	9	0	20	79
TOTAL	7,082	306	2,044	1,172	235	3,757	3,325

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 April 30th each year, the time period for completing 2019 appeals is from May 1 to December 31.

Method of Completion of Appeals in 2019



Appendix 5

Summary of Outstanding Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2019 APPEALS ¹			PRIOR YEARS ²		
	Dec 31/19	Dec 31/19	Apr 30/19	Inc./ (Decr.)	Dec 31/19	Dec 31/18	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	2,446	2,045	5,191	(61%)	401	1,338	(70%)
SCHEDULED FOR HEARING	184	138	0	N/A	46	45	2%
PENDING BOARD OR COURT DECISION	485	219	0	N/A	266	403	(34%)
DECISION IN PROGRESS	210	179	0	N/A	31	105	(70%)
TOTAL OUTSTANDING APPEALS	3,325	2,581	5,191	(50%)	744	1,891	(61%)

Notes:

1. April 30, 2019 was the filing deadline for the 2019 appeals.
2. Includes all outstanding appeals to the Board from the 2018 and earlier rolls.

Appendix 6

Board Activities in 2019 Compared to Prior Years

Board Activity	Results in year:				
	2019	2018	2017	2016	2015
Overall Appeal Caseload					
New Appeals Registered	5,191	3,384	3,347	2,197	2,338
Prior Year Appeals (beginning of year)	1,891	2,363	1,795	1,349	997
Total Appeals	7,082	5,747	5,142	3,546	3,335
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	648	466	694	350	456
# of Appeals Involved	3,019	3,203	4,323	1,832	3,053
Settlement Conferences Held	20	23	26	17	22
Hearing Statistics					
# of In-Person Hearings	9	4	6	11	8
# of Hearing Days	24	15	14	22	8
# heard by Written Submissions	194	120	124	103	80
Appeal Completion Method					
By withdrawals/dismissal orders	2,350	2,305	1,556	883	1,004
By recommendations	1,172	1,249	1,060	762	885
By decisions after a hearing	235	302	163	110	105
Appeals					
Number Completed	3,757	3,856	2,779	1,755	1,994

Appendix 7

Breakdown of Expenditures (\$000's)

Fiscal Year	Salaries & Benefits	Members Fees & Exp.	Travel Expenses	Occupancy Expenses	Systems & Telecommun.	Office & Misc. Exp.	Total Expenses	Less SRB & CRT ²	Net Expenses
2019/20 ¹	1,061	374	1	112	107	32	1,688	30	1,658
2018/19	1,044	220	1	95	122	37	1,519	25	1,494
2017/18	933	223	2	96	104	35	1,393	18	1,375
2016/17	672	223	4	51	113	51	1,114	46	1,068
2015/16	687	163	2	102	122	29	1,105	77	1,028
2014/15	831	118	9	102	110	32	1,202	93	1,109
2013/14	843	163	12	102	82	34	1,236	160	1,076
2012/13	812	149	12	102	94	40	1,209	68	1,141
2011/12	774	238	7	108	114	50	1,291	44	1,247
2010/11	769	151	16	113	132	44	1,225	82	1,143

Notes:

1. Expenditures for fiscal year 2019/20 are forecasted based on actual expenditures to January 31, 2020.
2. Includes the costs recovered for services to the Surface Rights Board (SRB) and the Civil Resolution Tribunal (CRT in 2013/14 only). These recoveries are deducted to arrive at the net expenses for the Property Assessment Appeal Board.