

# **2023 Annual Report**

## **Property Assessment Appeal Board**



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## BOARD CHAIR'S MESSAGE

I am pleased to present the Board's annual report for 2023.

The Board's mandate is to provide for the just, efficient and independent 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.



In 2023, the Board welcomed a vice chair and eight part-time Board members. The appointments were necessary as a result of normal attrition. The Board's total complement of part-time members is consistent with historic levels despite record total appeal volume at the Board.

A key priority for 2024 is the procurement of a new case management system to replace the Board's aging system. The technological infrastructure for the Board's current system is anticipated to no longer be supported past December 2025.

For 2023, the Board met the majority, but not all, of its performance targets.

1. Board Performance: The Board received 4,328 appeals in 2023—a reduction from the prior year, but a continuation of the high appeal volume that began in 2017. The Board's overall appeal burden was over 9,000 appeals.

The Board completed nearly one thousand more appeals in the 2023 calendar year. This increased appeal volume and increased number of completions is reflected in the number of decisions issued by the Board. In the 2023 calendar year, the Board issued nearly 270 adjudicated decisions—close to 100 more than the 2022 year. Even with this increased decision load, the Board continued to meet its goal of providing its decisions within an average of less than 60 days.

The Board exceeded its residential completion target with 97% of those appeals complete or heard by December 31, 2023. The Board's residential appeal managers, administrative team and part-time members are to be congratulated for their strong performance.

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As foreshadowed in the Board's 2022 annual report, the Board did not reach the commercial and industrial (IC&I) appeals target for 2023. In response, the Board consulted with the assessment community and moved towards tighter disclosure and issue closure deadlines, and earlier meetings. The 2024 IC&I results appear to be improving over 2023, but it continues to be a challenge to meet the Board's IC&I target.

The number of appeals resolved by way of mutual agreement (recommendations and withdrawals) continues to be the major driver of this statistic. The Board will continue to work with the parties to achieve mutual resolution on appeals. However, in order to move these appeals forward, the Board anticipates a marginal increase in the proportion of IC&I appeals proceeding to hearing in the 2024 year.

2. Outstanding Appeals: Due to the annual nature of the assessment roll, there will always be some carryover appeals. 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. For 2023, the Board held the number of carryover appeals to similar volume to 2022. This is the result of increased completions and lower current year appeal volume.

At the end of 2023, the Board had 1,490 appeals in contingent status (that is, in abeyance pending the outcome of another Board decision or a Court decision). Of those, 995 appeals were contingent on the appeal of a BC Supreme Court Stated Case decision pertaining to the applicability of the Additional School Tax (AST). This appeal was discontinued in February 2024.

The Board, in consultation with the parties to the contingent appeals will have to work to determine next steps given the lack of a final decision on the merits in the underlying Board appeal. 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 completed trauma informed practice training, which occurred in early 2023. The full Board meeting included training provided by the Indigenous Perspectives Society.

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As part of the Board’s commitment to diversity and inclusion, the Board’s 2023 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 was successful in appointing nine well-qualified applicants (eight part-time members and one vice chair) who reflect diverse communities in British Columbia.

Although the Board is not a prescribed organization under the *Accessible British Columbia Regulation*, the Board published Information Sheet No 16, “*Accessibility and Inclusion*” with the goal of ensuring every person who engages with the Board has the opportunity to participate fully and equitably in the Board’s processes.

Looking forward to 2024, the Board will continue to improve access to our processes, and achieve efficiencies whenever possible:

- I. Continue stakeholder engagement and implementation on the proposed changes to the commercial and industrial appeals appeal stream, including a combined appeal resolution proceeding, earlier dates for exchange of information and clarification of the contingent-appeal pathway.
- II. Improve the Board’s efficiency through the procurement of a new case management system to replace the Board’s legacy system.
- III. 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.
  - b. Continue the long path of Reconciliation with Indigenous Peoples through the education and cultural training for our staff and members and review of the Board’s processes.

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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.

A handwritten signature in black ink, appearing to read "Erin Frew". The signature is written in a cursive, flowing style.

Erin L. Frew, 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.

There are four common issues in assessment appeals:

- market value,
- equity, or fairness compared to the assessments of other properties,
- classification, and
- exemptions.

The Board's objectives are

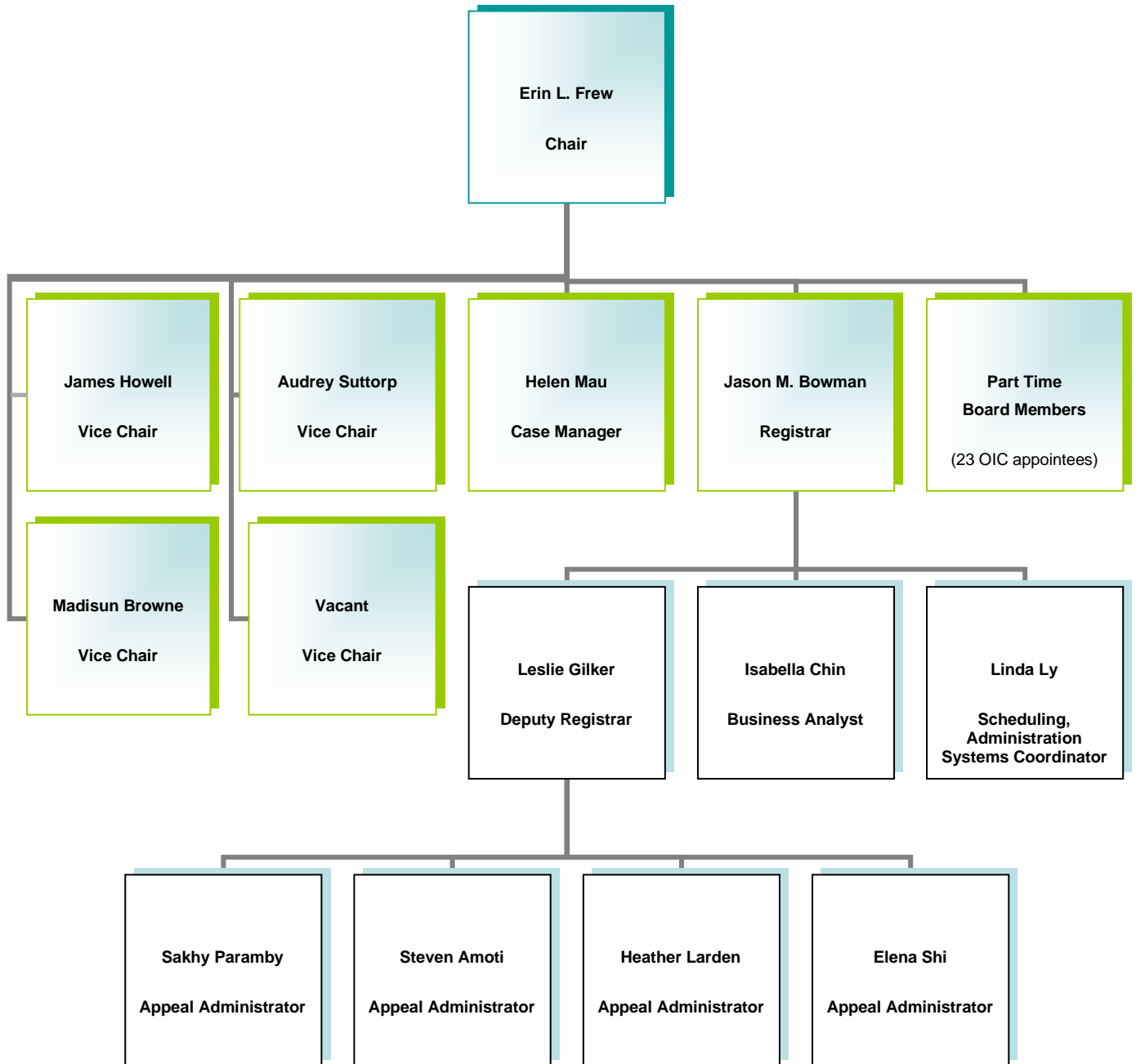
- to resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness, and
- to complete appeals as quickly and efficiently as possible at minimum cost to participants and the Board.

The Board is independent from the Property Assessment Review Panels and BC Assessment, and is accountable to the Attorney General. As of December 31, 2023, the Board had four full-time Board members (including the chair, and three vice chairs), 23 part-time Board members and nine staff.

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

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## Organization Chart





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## Report on Performance

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

	Target	Result
2022 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2023	65%
2023 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2023	97%
Decisions following a hearing	Issue decisions (on average) within 60 days	57
Appeal resolution without a hearing	90% or greater	92%

The Board closely monitors its performance throughout the year in order to maintain a focus on just and timely resolution of appeals. In 2023 the Board met three of its four performance metrics. Performance continues to remain strong in the areas of residential appeal completion, issuance of decisions in a timely manner and appeal resolution.

As noted in the 2022 Annual Report, the Board as expected, did not meet its target resolution rate for industrial and commercial (IC&I) appeals. Reporting for IC&I appeals are for the prior year as a result of the Board’s reporting year.

The decline in IC&I resolutions results from decreased recommendations and withdrawals. The Board observes and has heard from the community this is due to human resource challenges in the appraisal industry (both understaffing and redeployment), the rate of increases in assessed values resulting in a longer time to negotiate mutual resolutions, and increased pressure on development resulting in

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changes to highest and best use, which is requiring further analyses by parties on the approach to valuation.

For 2023, IC&I appeal resolution is improved over the 2022 appeal cycle, but continues to track below expectations and the Board does not expect it will meet its target to resolve 75% of 2023 IC&I appeals by March 31, 2024. The Board continues to work 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. This will likely include moving more appeals towards hearing, which will stretch already thin resources at the Board, the tax agent community and the Assessors’ office. These resourcing costs are expected to be reflected in the Board’s part-time member expenses for the 2024-2025 fiscal year.

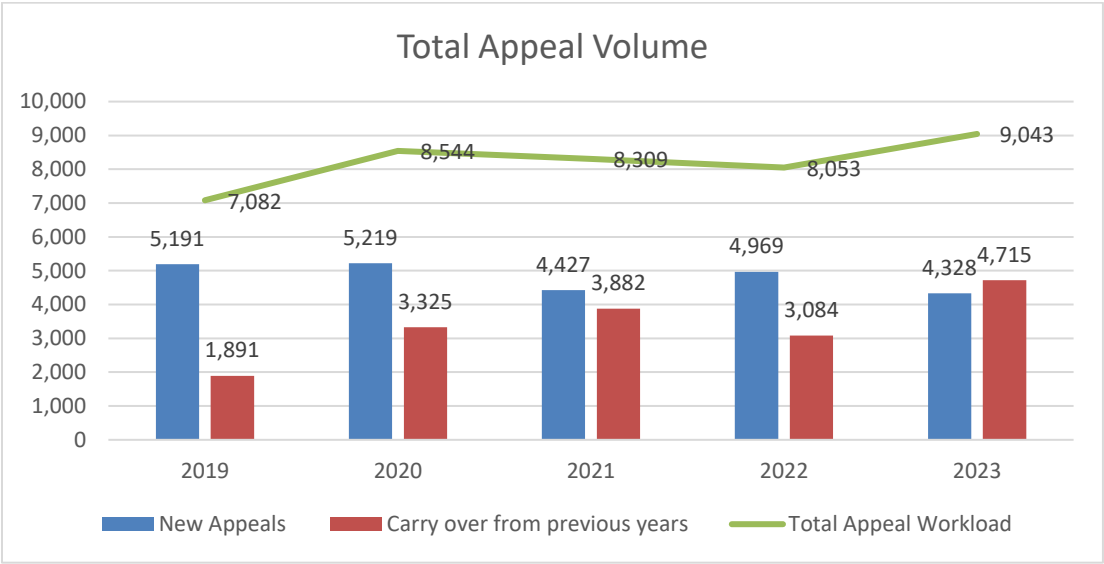
Residential appeal completions remains strong at 97%. Board continues to benefit from its online dispute resolution portal as well as a concerted effort to begin appeal management as soon as possible upon receipt of appeals.

In 2023, 92% of appeals were resolved without the need for a hearing, which is consistent with the year prior and better than the Board’s target of 90%.

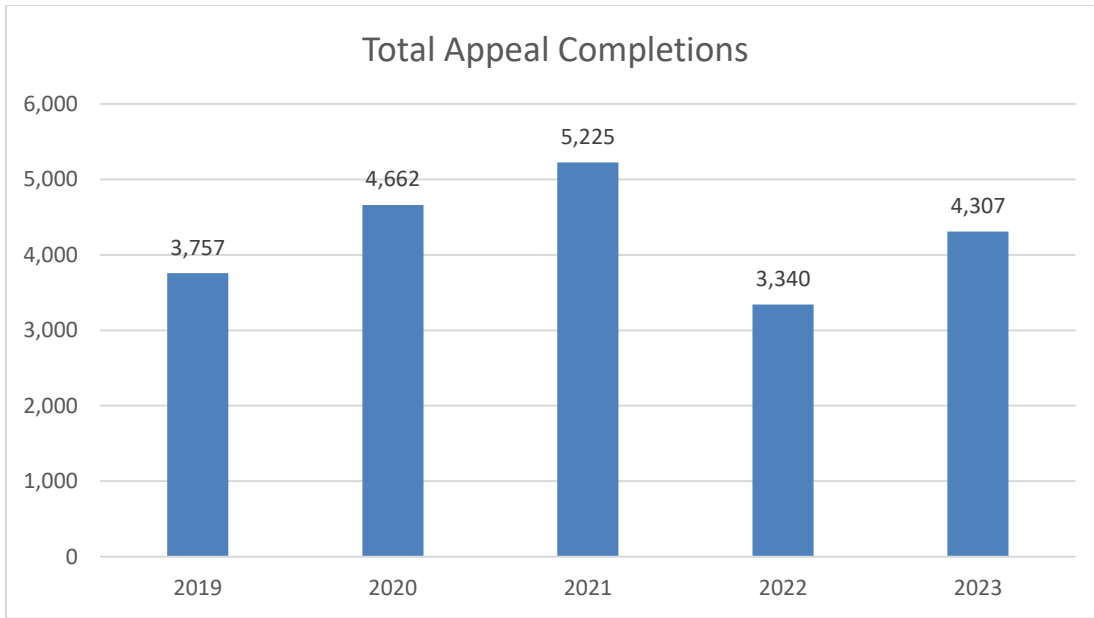
The following table compares the Board’s workload for the previous three years:

<b>Activity</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
New appeals received in year	4,427	4,969	4,328
Carryover from earlier years	3,882	3,084	4,715
Total appeal workload	8,309	8,053	9,043
Appeals completed during the year	5,225	3,340	4,307
Average age of appeal (years)	1.26	1.32	1.33

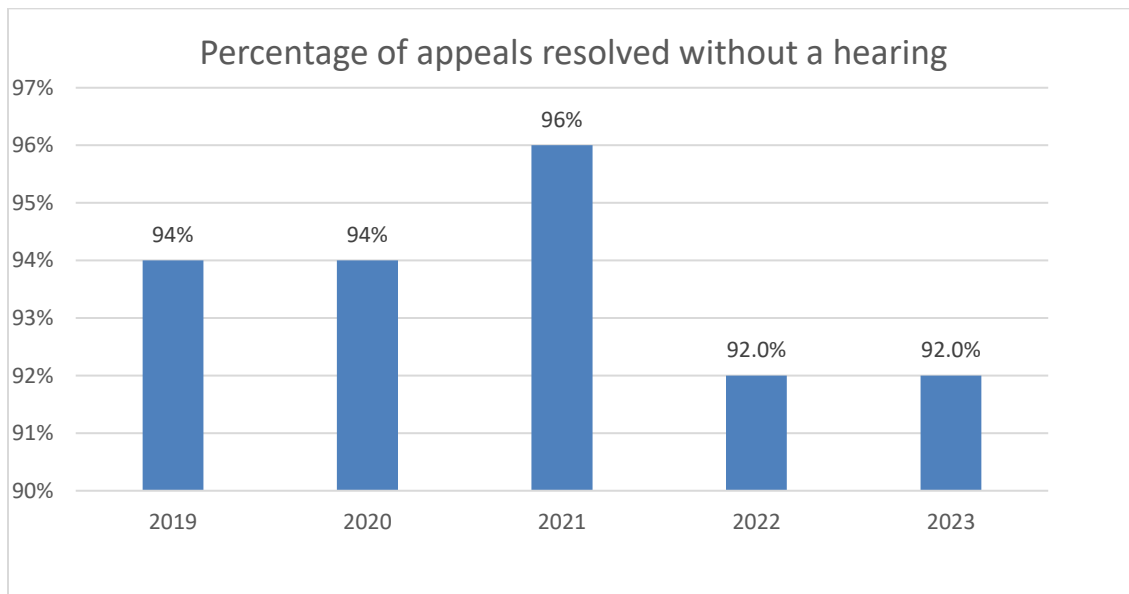
New appeals decreased by 13% compared to the previous year while total appeal volume increased by 12%, as a result of more carryover appeals. Appeals completed increased by 29%, primarily as a result of a lower rate of appeal completions in the year prior. However, this increase caused a significant 32% increase in the number of appeals resolved by adjudication. 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 ensures decisions are rendered in a professional and timely manner. The average age of appeals remained relatively stable at 1.32 compared to 1.33 the year prior.



Total appeal workload was 9,043 appeals, a 12% increase year-over-year. This is a record level of appeal volume and primarily driven by increased carryover appeals. Carryover appeals are a combination of IC&I appeals not resolved in the year prior, for the aforementioned reasons, and for awaiting decisions of the Courts on several substantive issues as discussed later in this report.



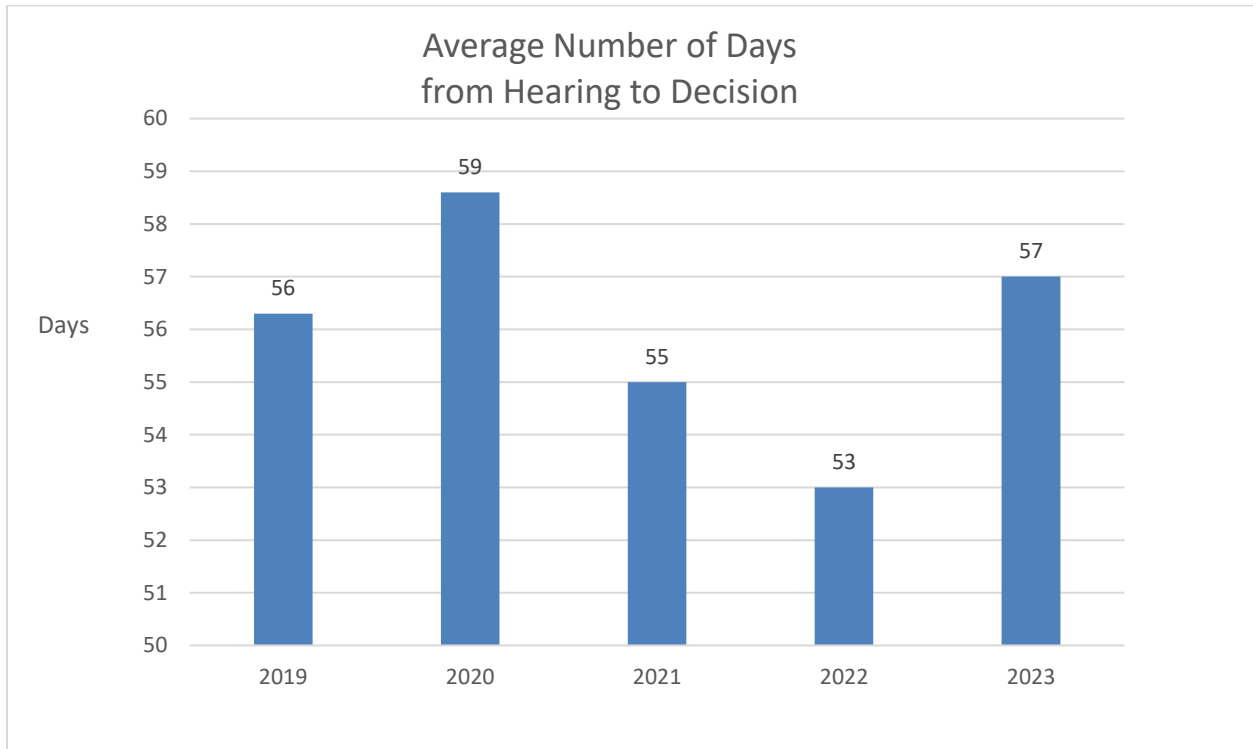
Total appeal completions were 4,307, an increase of 29% year-over-year. This was primarily as result of increased total appeal volume; including resolving carryover appeals from the prior year. As previously noted the increase in completed appeals also drove a significant 32% increase in appeals requiring adjudication.



The percentage of appeals resolved without a hearing remained consistent at 92%. The Board relies on alternative dispute resolution processes and the cooperation of the parties to resolve appeals without a

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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.



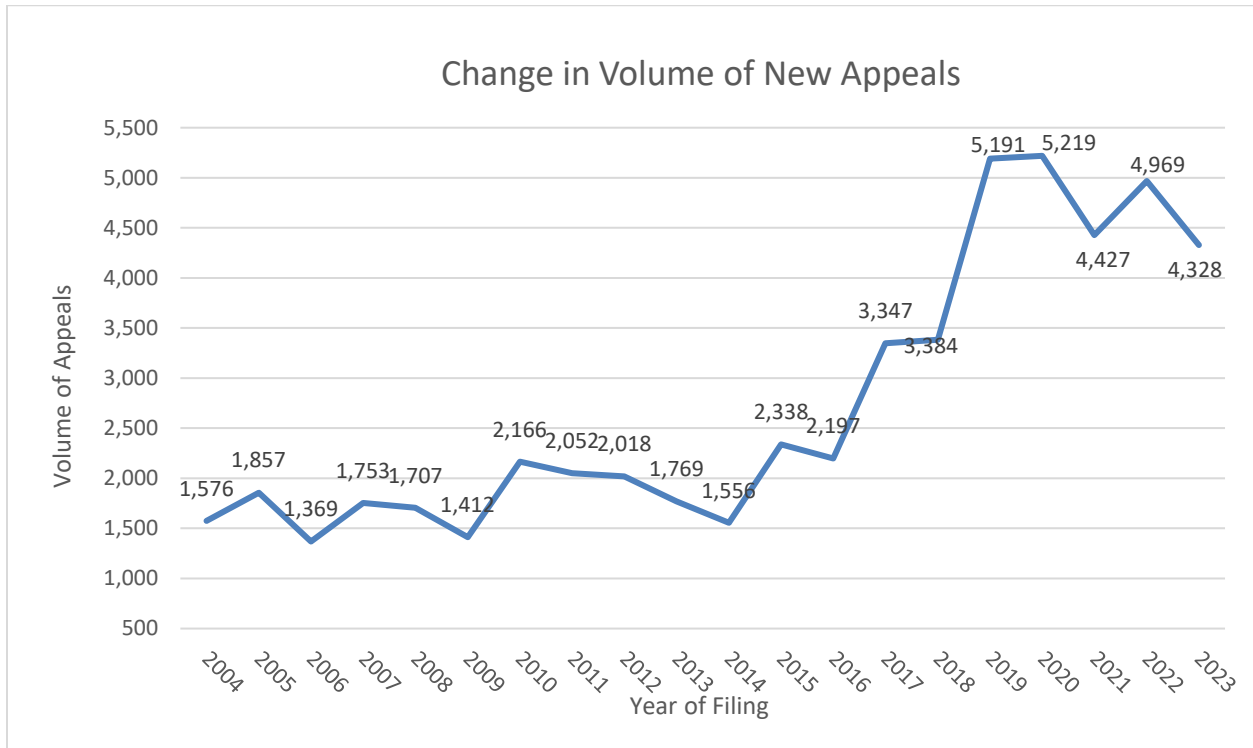
For appeals which do not resolve, the Board adjudicates either through an oral hearing or by way of written submissions. On average, it took 57 days for the Board to issue written decisions following a hearing, which remains better than the Board’s target of 60 days, albeit an increase of four days compared to the year prior. Achievement of this performance metric is remarkable given the 32% increase in appeals requiring adjudication.

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## Analysis of Outstanding Appeals

### Volume of New Appeals

The Board received 4,328 new appeals in 2023, a 13% decrease over the prior year and 7% lower than the prior five-year average; however, the Board’s volume continues to be well above historic averages.



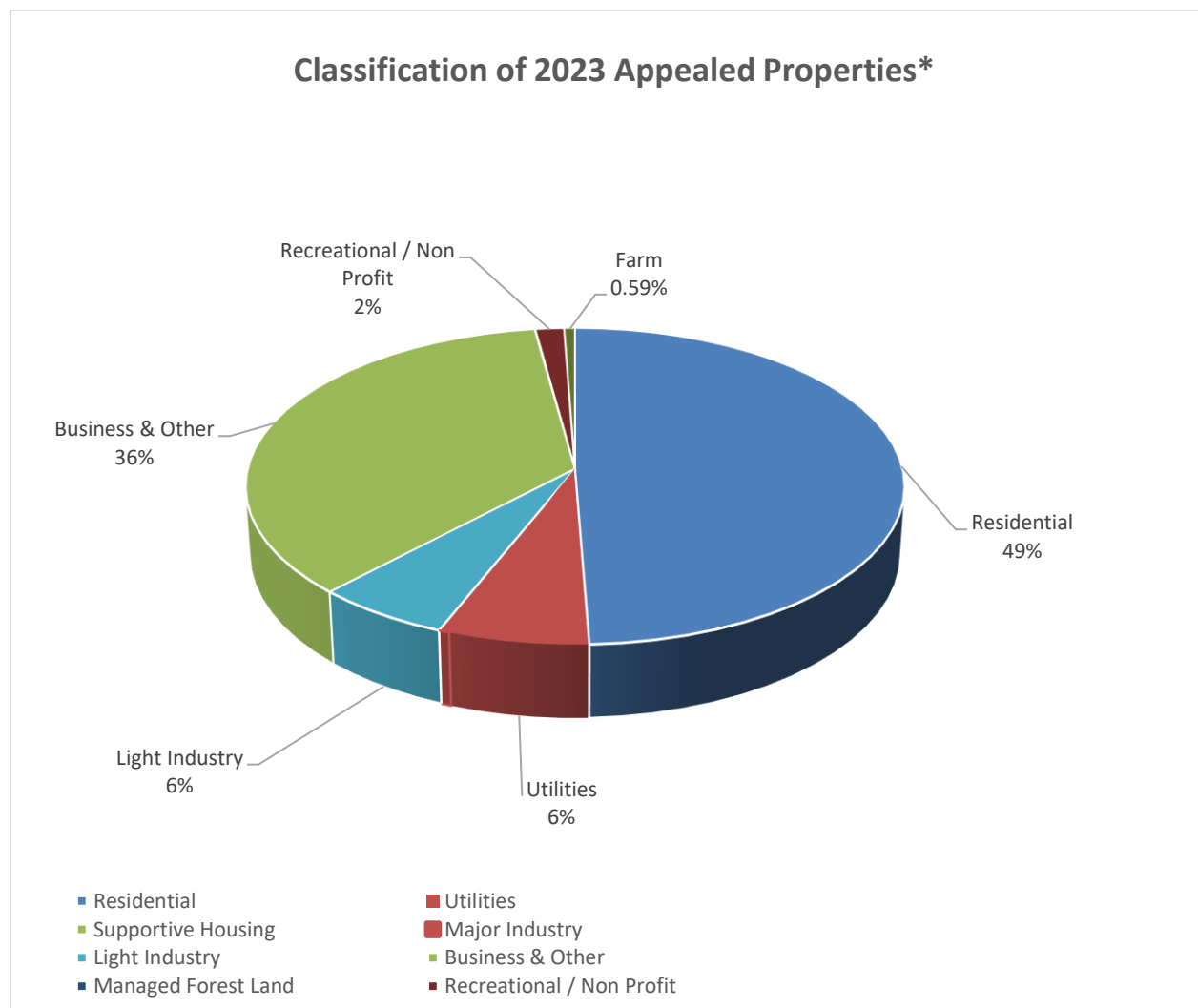
The following discussion relates to classification of properties under appeal under the [Prescribed Classes of Property Regulation](#).

Different from previous years, most 2023 appeals were for class 1 residential properties. This represents a shift from prior years where classes 2, 4, 5, & 6, utilities, industrial and commercial properties represented the majority of appeals.

Residential properties increased in volume by 7% versus the prior year, to represent 49% of properties appealed in 2023. Utilities, industrial and commercial property appeals decreased in volume by 26% versus the prior year, to represent 48% of properties appealed in 2023. The increase in residential

appeals may be due to the rate of increase in property values, while the decline in industrial and commercial appeals may be a result of the increase in appeal fees for those classes of properties. Additionally, the reduction in utilities, industrial and commercial appeals may be a result of a shift in focus during the pre-roll and Review Panel, in response to the appeal fee increase.

Please note that class 1 residential properties for the purpose of the below chart includes more than appeals of single-family houses and condominiums, and includes other class 1 properties such as residential development lands, multiple-family homes (for example, rental apartment buildings) and care homes, which for appeal management purposes are managed within the Board’s IC&I stream.

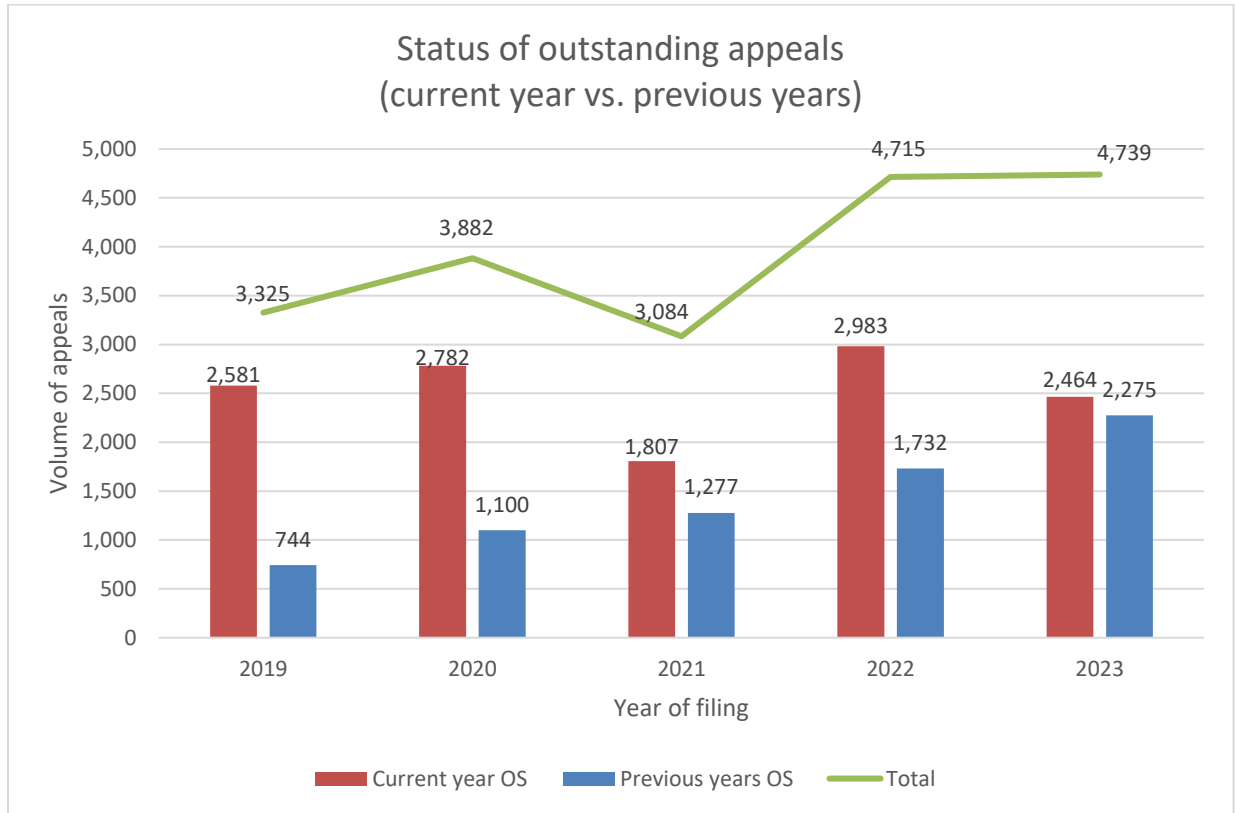


\*Properties with split classification will be reported multiple times in this chart, which may result in the over representation of certain class types.

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## Year-End Position

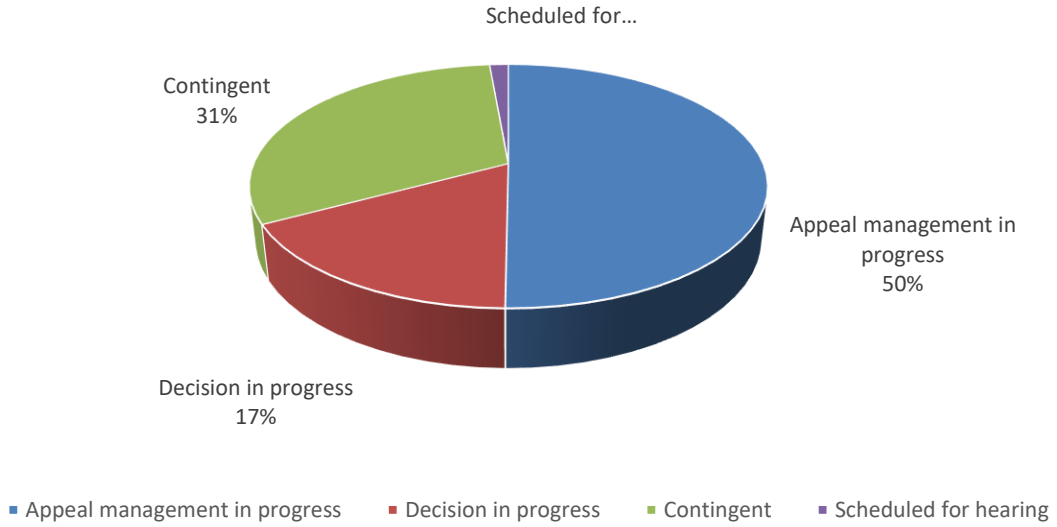
As of December 31, 2023, there were 4,739 appeals still open from 2023 and earlier years. The portion attributed to current (2023) year appeals decreased 17% as result of increased completions and reduced new appeal volume. Previous year outstanding appeals increased 31%, attributed to growing appeal carryover outside the control of the Board (awaiting decisions of the Courts).





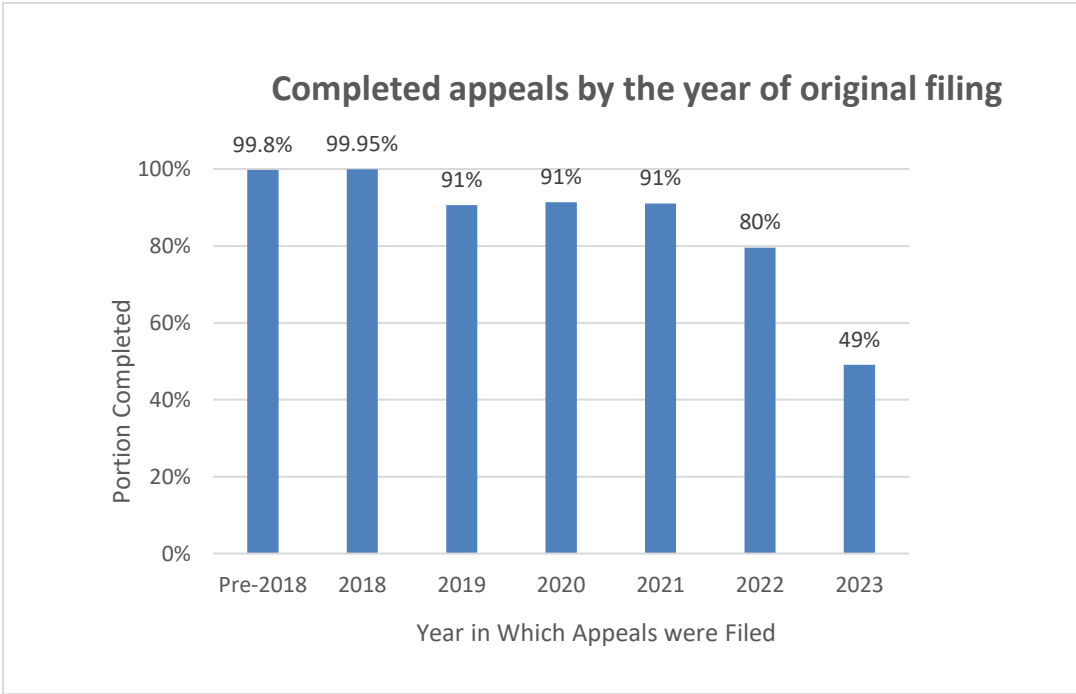
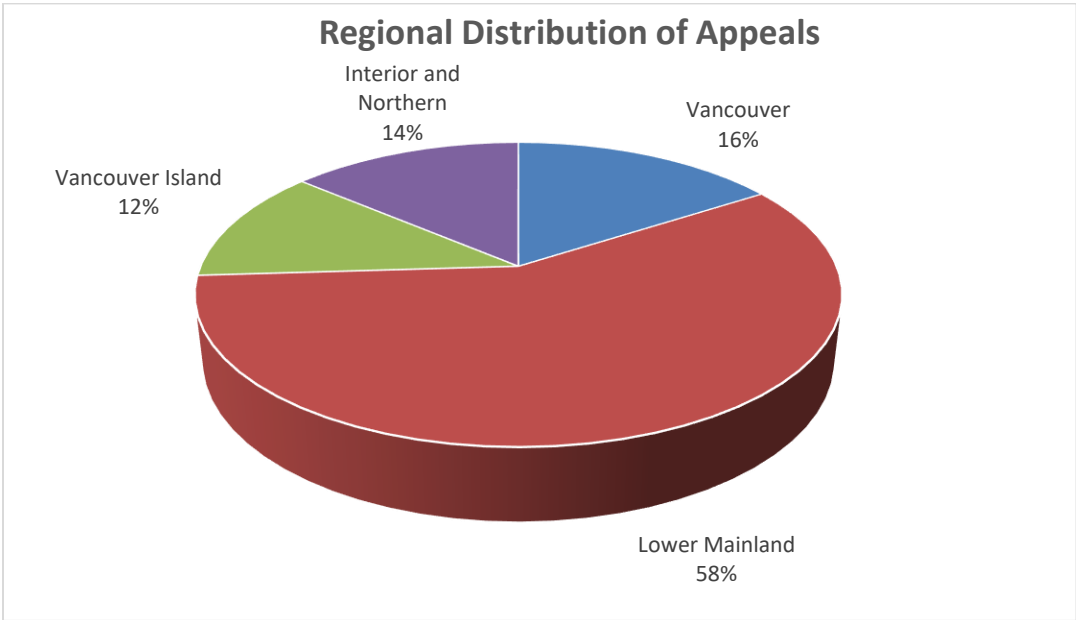
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### Status of Outstanding Appeals



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 oral hearing. Decision in progress infers the hearing has been scheduled or completed, and the decision should be forthcoming. Contingent appeals are cases put in abeyance pending the outcome of a decision before the Courts. The portion of contingent appeals increased to 31% versus 21% in the year prior.

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



The vast majority of 2022 and older appeals have been completed.

More detailed statistics are provided in Appendices 3 to 6.

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## 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. A party may seek leave to appeal a decision of the Supreme Court to the British Columbia Court of Appeal.

The Board filed nine stated cases in 2023.

The Board received four decisions from the Courts. One stated case was dismissed by consent order (*Broadway Properties Ltd v Area 09*, 2021 PAABBC 20211338).

As at December 31, 2023, there were 14 outstanding stated cases before the Courts - 13 before the Supreme Court and one before the Court of Appeal. Three stated cases have been reported to be abandoned (*Eliberts Real Estate Inc v Area 04*, 2023 PAABBC 20231340, *Eliberts Real Estate Inc v Area 04*, 2023 PAABBC 20232509 and *McIntyre v Area 17*, 2023 PAABBC 20222824); however, the Board has not received notice from the parties that the stated cases have been discontinued or dismissed by consent order

The British Columbia Court of Appeal provided reasons on the following two leave applications:

***Teck Coal Limited v Assessor of Area #22 – East Kootenay*, 2023 BCCA 353:** This was an application to vary the order of a single justice in chambers dismissing application for leave to appeal. The Court dismissed the application. The Court found that the chambers judge made no error in her application of the test for leave and that her reasons were sufficient.

***British Columbia v Musqueam Block F Land Ltd*, 2023 BCCA 237<sup>1</sup>:** Leave granted.

The British Columbia Supreme Court provided reasons on the following two stated cases:

***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. Using the modern approach to statutory interpretation, the Court found the statutory context indicates

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<sup>1</sup> This appeal was abandoned in early 2024.

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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 and, therefore, within the Board’s exclusive jurisdiction. The Court remitted the decision back to the Board (both in respect of class and AST). The Court provided supplementary direction regarding, among other things, the terms of remittal to the Board in 2023 BCSC 592.

***Goldberg v British Columbia (Assessor of Area #09 – Vancouver Sea to Sky Region), 2023 BCSC 2255:*** This was a decision of the Court on costs. The Court had dismissed the Applicant’s stated case appeals: 2022 BCSC 1294. The Court allowed the Assessor’s application for costs including disbursements in relation to the three stated case appeals. The Court found the public interest exception should not be applied and that it is reasonable for the Appellant to pay the travel costs of the Assessor’s out-of-town counsel given the expertise of the Assessor’s counsel, their longstanding relationship with the Assessor, their shared location and the travel costs themselves.

As at December 31, 2023, the Board has filed a stated case in the following appeals, but does not yet have a decision from the British Columbia Supreme Court:

***TELUS Communications Inc v. Area 08 et al., 2023 PAABBC 20234230:*** The Board declined to grant leave to appeal to the Appellant who failed to file a timely notice of complaint to the Property Assessment Review Panel in respect of 18 appeals. Its notices of complaint were sent to an incorrect email address. Leave was denied because the Board found the Appellant’s failure to file a notice of complaint to the Review Panel could have been avoided with reasonable effort and, therefore, was not due to circumstances beyond the owner’s control pursuant to section 50(4.3) of the *Act*.

***Frere v Area 20, 2023 PAABBC 20232657:*** This appeal concerns a land parcel on Crown land improved by a seasonal cabin. The Board found that the land portion of the assessed value may be too high but that the Board has no jurisdiction to vary the separate land and improvement

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components under section 57(1)(b) of the *Act*. The stated case concerns whether the Board erred in its interpretation of section 57(1)(b) of the *Act*.

***Goossen v Area 21, 2023 PAABBC 20231646***: This appeal concerns the value of a single-family dwelling in rural Nelson. The property is a converted schoolhouse built in 1922 and has undergone numerous renovations and updates subsequent to its conversion in 1989. The stated case concerns the Board’s findings in respect of the effective age and exterior siding of the subject improvement.

***Fraser Park Realty Ltd v Area 14, 2022 PAABBC 20220017***: This appeal concerns a paved parking lot without improvements that has two encumbrances on title. The Assessor filed a stated case pursuant to section 64 of the *Assessment Act* concerning the Board’s finding that private registered encumbrances may affect the market value of the subject and must be considered on the question of value.

***Knezevic v Area 04, 2022 PAABBC 20221976***: This appeal concerns a cabin on managed forest land on Galiano Island. The Board found that the land beneath the cabin and the surrounding “curtilage” was property classified as Class 1 residential property. The stated case concerns the classification of land.

***Matsuri Foundation of Canada et al v Area 01 et al, 2023 PAABBC 20221840***: These appeals involve the Foundation’s claim for an exemption from taxation of the lands and improvements that comprise Knapp Island as a place of public worship. The Board found the property does not qualify for the claimed exemption as the principal use of the improvements was for private worship and residential use. Further, the Board found that the property is not entitled to an exemption on the basis of equity.<sup>2</sup>

***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.

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<sup>2</sup> The Court issued its reasons in early 2024 dismissing the appeal: *Matsuri Foundation of Canada v British Columbia (Assessor of Area #01 - Capital)*, 2024 BCSC 172

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***Pan v Area 01, 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.

***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 mailing address listed on title for the subject in the Land Titles Office. 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.

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## Responses to Challenges in 2023

The Board worked diligently to meet three of its four performance targets in 2023. The Board did not meet its target to complete or set for hearing 75% of IC&I appeals by March 31, 2023. The Board does not expect to meet its target threshold for IC&I appeals by March 31, 2024; however, the Board anticipates an improvement.

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.

Based on this feedback the Board continues to work with its stakeholders to make enhancements to our practices and procedures. The Board worked with the parties to facilitate earlier exchange of information and key personnel contact information earlier in the appeal cycle. The Board piloted a combined appeal resolution proceeding initiative (based on med-arb proceedings) to promote timely resolutions; however, there was no uptake.

While the Board continues to rely on mediated resolutions to resolve the vast majority of appeals, in order to backstop the IC&I appeals, the Board anticipates an increased need to rely on adjudication to resolve appeals, which is likely to increase the Board's part-time member costs.

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 unsupportable. 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 and Agencies Support Division (TASD). This initiative is a priority item for the Board with the expectation of business case approval in fiscal 2024 and implementation in fiscal 2025.

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## Other Activities

### Pathway to Truth and Reconciliation with Indigenous Peoples

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.
- The Board published Information Sheet 16, "*Accessibility and Inclusion*" with the express purpose of ensuring every person who engages with the Property Assessment Appeal Board (the Board) has the opportunity to participate fully and equitably in the Board's processes.

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



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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.

- In March 2023, Board appointees and staff participated in a workshop regarding Building Relationships with Indigenous People, facilitated by the Indigenous Perspectives Society.

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 Board’s late 2022 and 2023 member and vice chair recruitment cycle stripped the notice of position to its core skills competencies and remove formalistic barriers that represented poor proxies for the required skills of a member or vice chair. These efforts were productive in increasing the Board’s representation through the appointment of well-qualified members of diverse backgrounds.

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.

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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

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### 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.

Year	Number of complaints	Average response time (days)
2023	8	13
2022	7	6
2021	4	5

In 2023 the Board received eight complaints requiring an internal review or investigation. This was fairly consistent in volume, with the prior years. Most complaints concerned feedback with the outcome of a Board decision, 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) or perceived apprehension of bias. The average turn-around time to handle a complaint was within 13 business days, a slight increase from years prior.

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 third year collecting such information, comparative statistics are thus limited.

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, 2023 to March 31, 2024 is \$2.438 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2023/2024, 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)	%
2023/24	\$2,438	\$2,414 <sup>3</sup>	\$24	1%
2022/23	\$2,277	\$2,061	\$216	9.4%
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%)

The Board forecasts it will be 1.0% under budget in fiscal 2023/24, with the following notes:

The Board collected \$781k in appeal fees, an increase from \$183k in the prior year. This increase was a result of changes to the *Assessment Act Regulations*, increasing the fee for commercial and industrial properties to \$300. The Board forecasts billing the Surface Rights Board, Safety Standards Appeal Board and the Building Code Appeal Board, \$4k each (\$12k total) 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.

<sup>3</sup> Expenditures in Fiscal 2023/24 are forecasted based on expenditures to December 31, 2023

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## Looking Forward to 2024

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 2024:

1. To complete or schedule for hearing, by March 31, 2024, 75 to 85% of the active 2023 commercial and industrial appeals.
2. To complete or hear, by December 31, 2024, 90 to 100% of the 2024 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 2024 appeals is known following the April 30, 2024 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.

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## Appendix 1

### Board Members as of December 31, 2023

Name	Position	Term Expiry Date
Erin Frew	Chair	February 15, 2028
James Howell	Vice Chair	December 31, 2024
Audrey Suttorp	Vice Chair	December 16, 2024
Madisun Browne	Vice Chair	December 1, 2026
Justin Allin	Member	June 12, 2026
Karen Ameyaw	Member	May 23, 2026
Yasin Amlani	Member	May 23, 2026
Christine Arnold	Member	May 23, 2026
Allan Beatty	Member	December 31, 2024
John Bridal	Member	December 31, 2026
Christopher Chung	Member	May 23, 2026
Courtnee Clark	Member	May 23, 2026
Larry Dybvig	Member	December 31, 2026

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Mandy Hansen	Member	December 31, 2026
Steven Guthrie	Member	April 1, 2024
Howard Kushner	Member	December 31, 2026
David Lee	Member	December 31, 2026
Howard Mak	Member	November 4, 2026
Robert Metcalf	Member	December 31, 2026
Edwina Nearhood	Member	December 31, 2025
Dale Pope	Member	December 31, 2026
Janice Thomas	Member	May 23, 2026
Kenneth Thornicroft	Member	December 31, 2026
Bruce Turner	Member	December 31, 2026
Candace Watson	Member	February 18, 2024
Bob Wickett	Member	May 23, 2026
Philip Yang	Member	May 23, 2026

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## 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.



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## **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.

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## Appendix 3

### 2023 Property Assessment Appeal Completion Results Compared to 2022

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
<b>2023</b>				
New Appeals	4,328	2,464	1,864	43%
Prior Year Appeals	4,715	2,275	2,440	52%
<b>Year 2023 Total</b>	<b>9,043</b>	<b>4,739</b>	<b>4,304</b>	<b>48%</b>
<b>2022</b>				
New Appeals	4,969	2,983	1,986	40%
Prior Year Appeals	3,084	1,732	1,352	44%
<b>Year 2022 Total</b>	<b>8,053</b>	<b>4,715</b>	<b>3,338</b>	<b>41%</b>

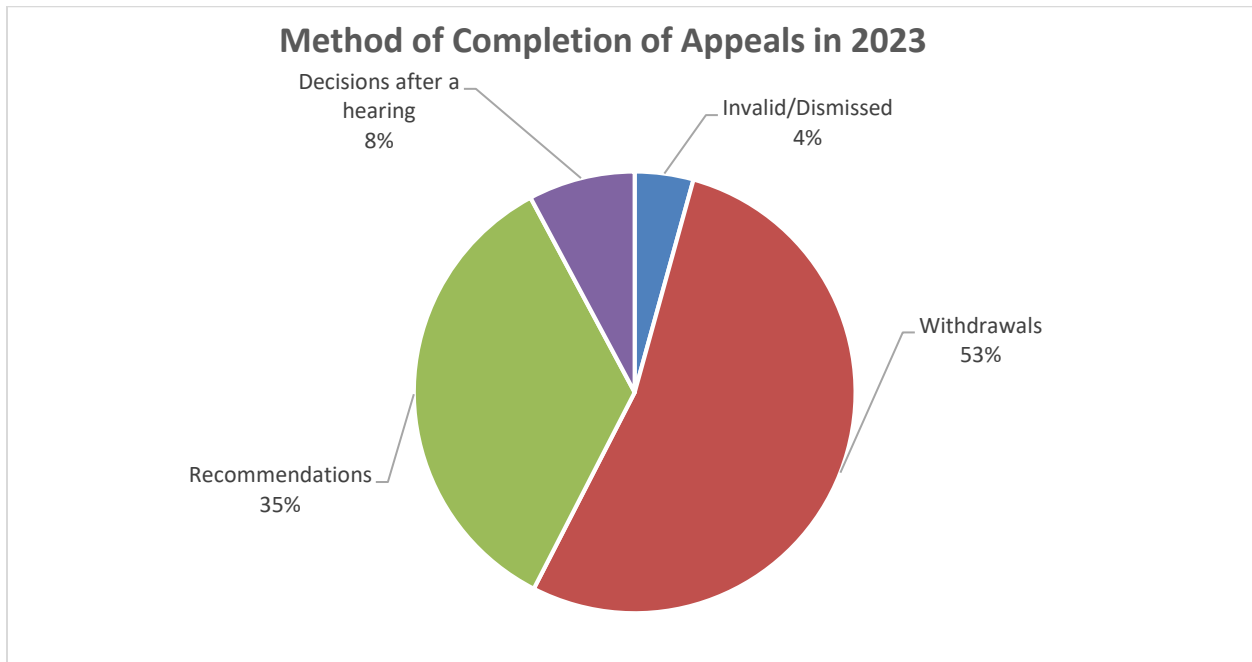
## Appendix 4

### Property Assessment Appeals Completion Results by Appeal Year

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/23
		Dismissed	Withdrawals	Recommendations	Decisions after a hearing <sup>1</sup>		
2023 <sup>2</sup>	4,328	167	728	796	173	1,864	2,464
2022	2,983	15	1,328	613	120	2,076	907
2021	715	0	146	66	35	247	468
2020	516	2	56	7	3	68	448
2019	352	0	24	8	2	34	318
2018	28	1	3	0	1	5	23
Pre-2018	126	0	10	2	3	15	111
<b>TOTAL</b>	<b>9,048</b>	<b>185</b>	<b>2,295</b>	<b>1,492</b>	<b>337</b>	<b>4,309</b>	<b>4,739</b>

**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 1 in 2023, the time period for completing 2023 appeals is from May 2 to December 31.



## Appendix 5

### Summary of Outstanding Property Assessment Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2023 APPEALS <sup>1</sup>			PRIOR YEARS <sup>2</sup>		
	Dec 31/23	Dec 31/23	May 1/23	Inc./((Decr.))	Dec 31/23	Dec 31/22	Inc./((Decr.))
APPEAL MANAGEMENT IN PROGRESS	2,377	1,850	4,328	N/A	527	2,715	(81%)
SCHEDULED FOR HEARING	66	31	0	N/A	35	280	(88%)
PENDING BOARD OR COURT DECISION	1,490	249	0	N/A	1,241	967	28%
DECISION IN PROGRESS	806	334	0	N/A	472	753	(37%)
TOTAL OUTSTANDING APPEALS	4,739	2,464	4,328	(43%)	2,275	4,715	(52%)

Notes:

- May 1, 2023 was the filing deadline for the 2023 appeals.
- Includes all outstanding appeals to the Board from the 2022 and earlier rolls.

## Appendix 6

### Board Activities in 2023 Compared to Prior Years

Board Activity	Results in year:				
	2023	2022	2021	2020	2019
<b>Overall Appeal Caseload</b>					
New Appeals Registered	4,328	4,969	4,427	5,219	5,191
Prior Year Appeals (beginning of year)	4,715	3,084	3,882	3,325	1,891
Total Appeals	9,043	8,053	8,309	8,544	7,082
<b>Appeal Management Conferences (AMCs)</b>					
# of AMCs Conducted	789	909	779	695	648
# of Appeals Involved	3,561	5,159	5,017	3,484	3,019
<b>Settlement Conferences Held</b>	21	21	26	48	20
<b>Hearing Statistics</b>					
# of Oral Hearings	1	6	6	3	9
# of Hearing Days	2	13	16	3	24
# heard by Written Submissions	239	175	156	166	194
<b>Appeal Completion Method</b>					
By withdrawals/dismissal orders	2,480	1,993	3,596	2,860	2,350
By recommendations	1,492	1,089	1,398	1,527	1,172
By decisions after a hearing	337	256	231	275	235
<b>Appeals</b>					
Number Completed	4,309	3,338	5,225	4,662	3,757

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## 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
2023/24 <sup>1</sup>	1,632	488	4	98	140	53	2,414
2022/23	1,394	368	1	96	128	75	2,061
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

Notes:

1. Expenditures for fiscal year 2024/24 are forecasted based on actual expenditures to December 31, 2023.