



PROPERTY ASSESSMENT APPEAL BOARD

# Annual Stakeholder Meeting

March 15, 2024



PROPERTY ASSESSMENT APPEAL BOARD

## Territorial Acknowledgement

The Board gratefully and respectfully acknowledges that our work spans across the territories of many First Nations and Métis chartered communities in British Columbia.

Our offices are located on the territories of the Musqueam, Skwxwú7mesh, and Tsleil-Waututh First Nations.



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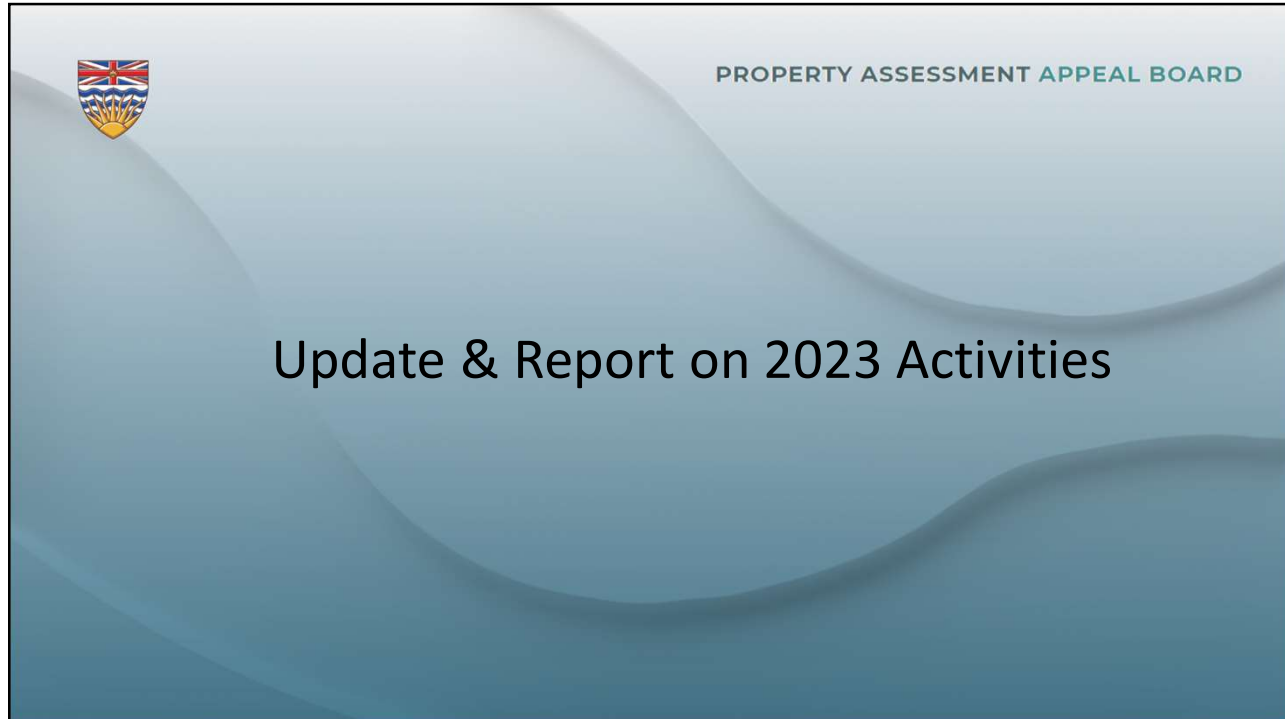
## Agenda

1. Welcome and Introductions
2. Update & Report on 2023 Activities
3. 2024 Appeal Management and Others
4. Stakeholder Comments and Questions
5. Closing



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## Welcome and Introductions



	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	90% or greater	92%

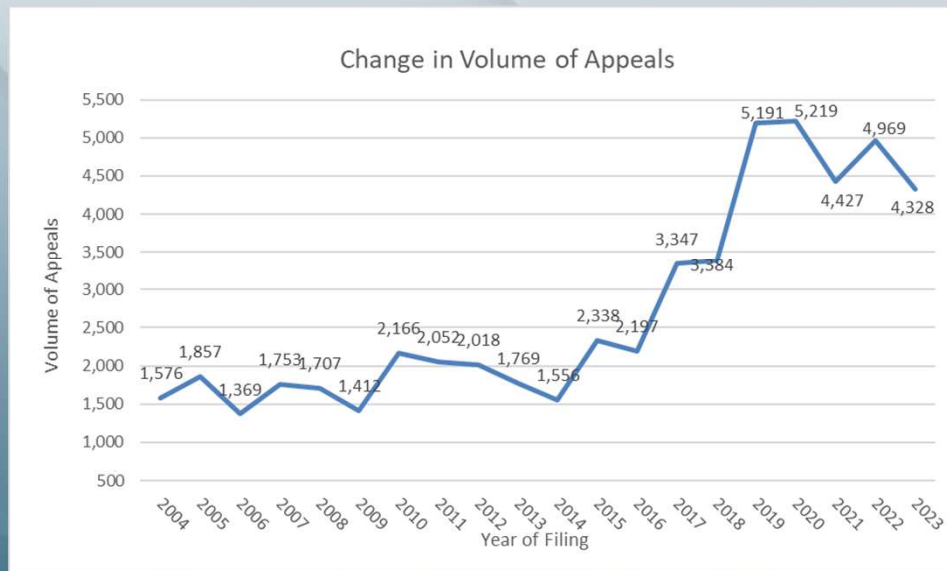


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Activity	2021	2022	2023
New appeals received in year	4,427	4,969	4,328
Carry over from earlier years	3,882	3,084	4,715
Total appeal workload	8,309	8,053	9,043
Appeals completed during the year	5,225	3,340	4,307
# and % of appeals resolved without a hearing	4,994 (96%)	3,072 (92%)	3,962 (92%)

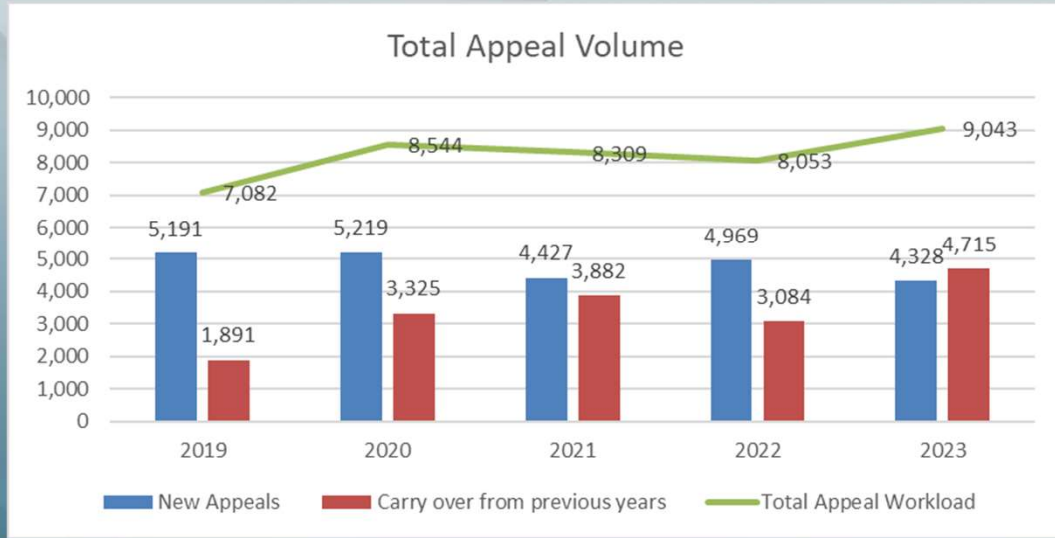


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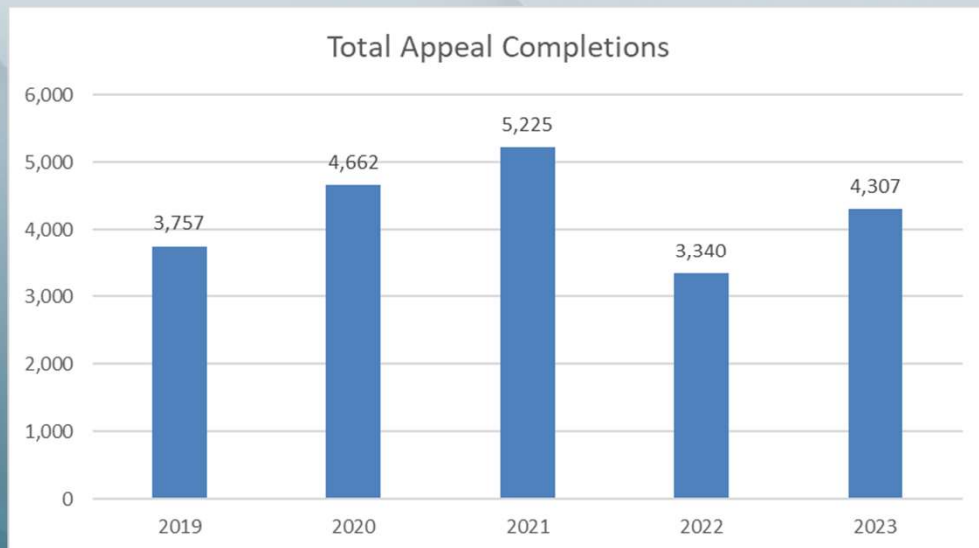


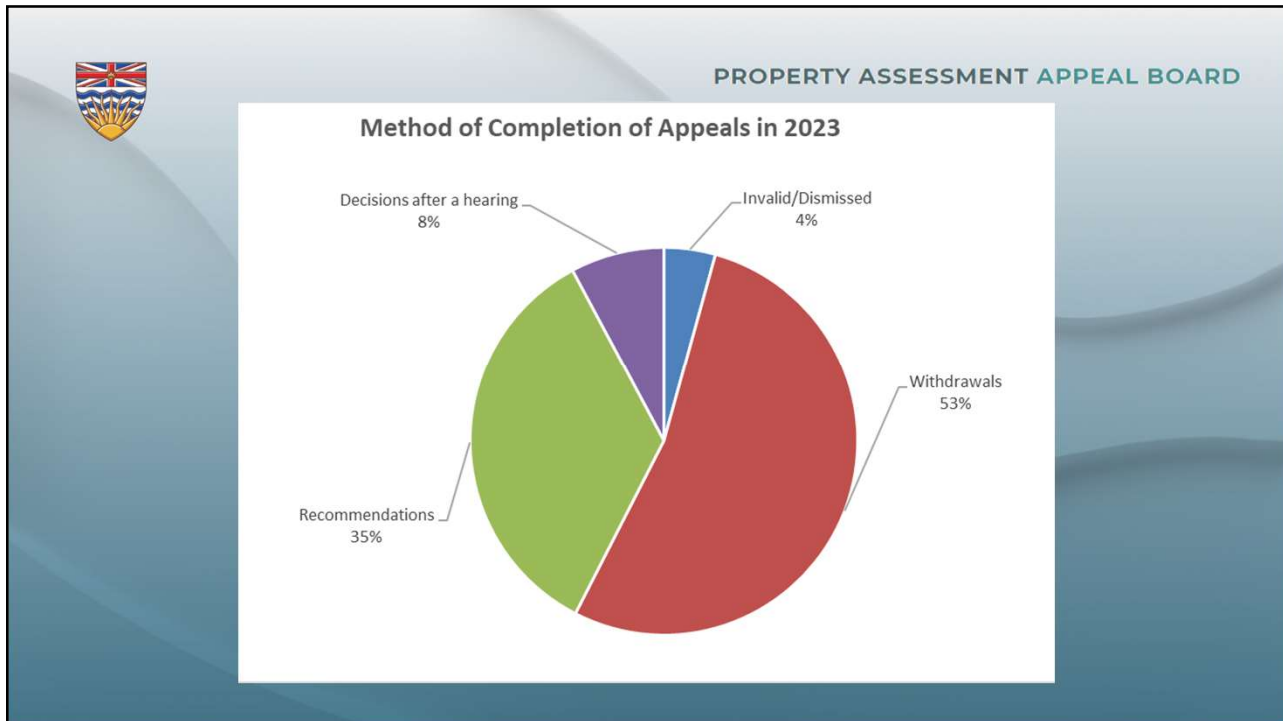
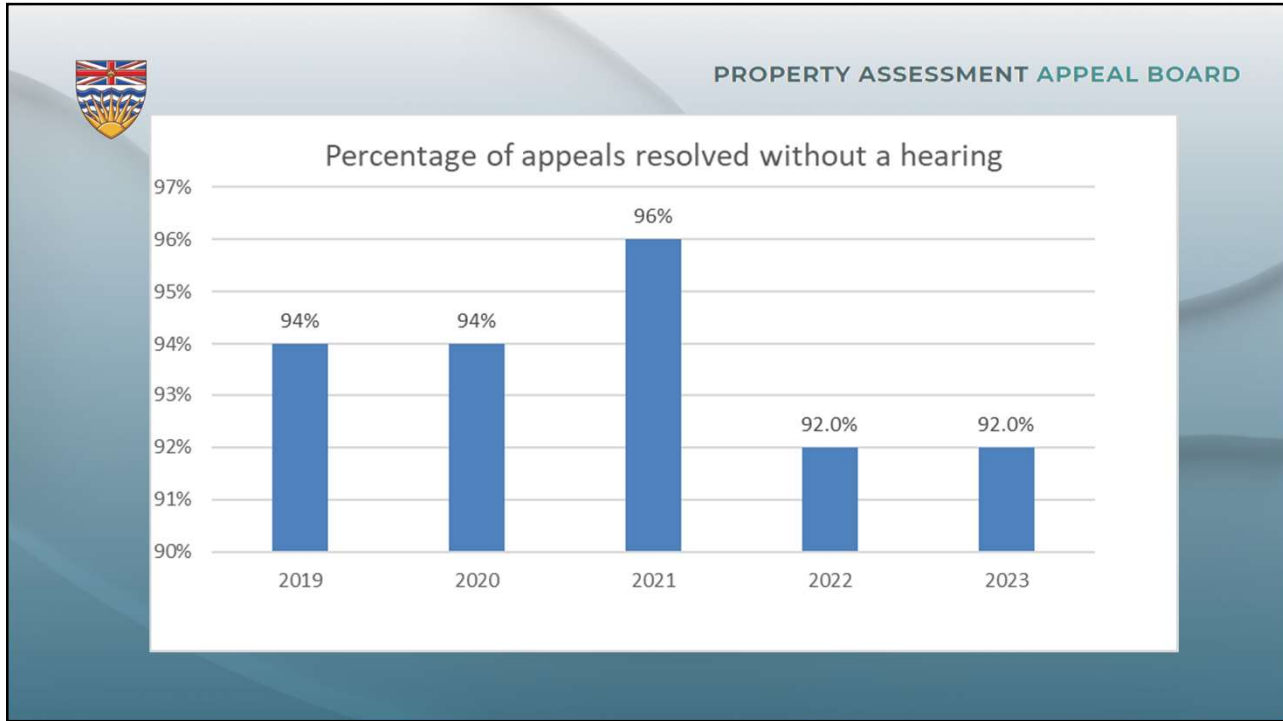


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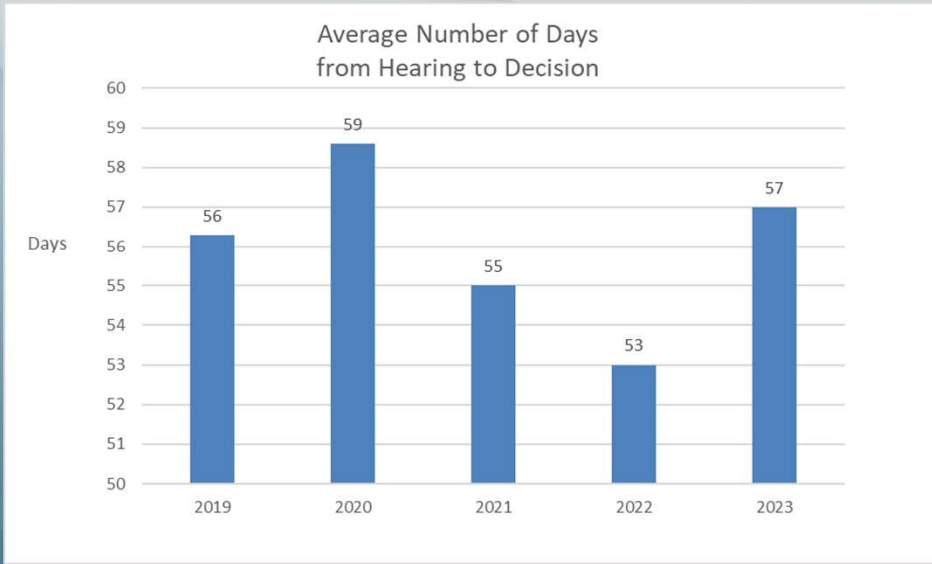
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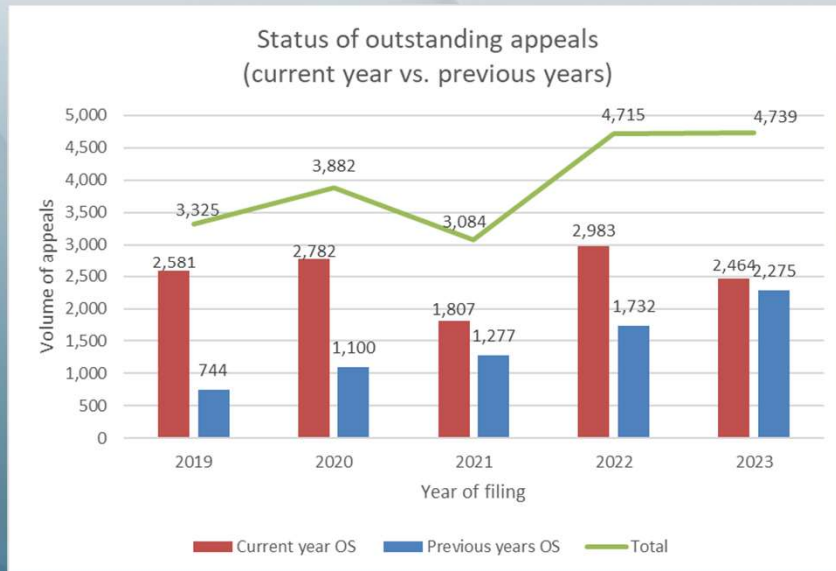




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## Status of Outstanding Appeals

Year	Total Outstanding Appeals - Prior Years	Pending Board/Court Decision - Prior Years	Total Outstanding Vs. Pending Decision
2023	2,275	1,267	56%
2022	1,732	967	56%
2021	1,277	871	68%



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## Financial Position

Fiscal Year	Salaries & Benefits	Members Fees & Exp.	Travel Expenses	Occupancy Expenses	Systems & Telecomm.	Office & Misc. Exp.	Total Expenses
2024 Forecast	1,632	488	4	98	140	53	2,414
2023	1,394	368	1	96	128	75	2,061
2022	1,465	383	2	94	115	52	2,111
2021	1,349	376	1	84	132	56	1,997
2020	1,090	411	1	84	121	43	1,750
2019	1,039	212	1	104	116	47	1,519





## Targets for 2024:

- To complete or schedule for hearing, by March 31, 2024, 75 to 85% of the active 2023 commercial and industrial appeals.
- To complete or hear, by December 31, 2024, 90 to 100% of the 2024 residential appeals.
- To issue written decisions within 60 days (on average) of a hearing.
- Appeal resolution without a hearing – 90% or greater.



## Appeals at the Board

1. Second level of appeal, de novo appeal, no onus
2. Inquisitorial jurisdiction
3. Best evidence from parties
4. Independent decision makers
5. Reviewable by stated case



## 2024 Items

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1. AST
2. IC&I
  - Document exchange
  - Contingency
  - Hearings
3. Expanded accelerated ODR
4. Case management and technology refresh
5. Recruiting
6. Generative AI



## AST

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- *British Columbia v Musqueam Block F Land Ltd*, 2023 BCSC 157
- harmonious interpretation of “no present use”
- leave to BCCA granted
- remission order
- recs on lead appeals



## AST

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- 1,000 contingent appeals
- March 4<sup>th</sup> meeting with involved parties
- Next steps



## Document Exchange

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- Timeline established by roadmap
- Parties to bring forward deficiencies
- Early exchange assists early resolution and early issue closure



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## Contingency: What and Why?

- Used for both test cases and abeyance
- Allows for adjudicative efficiency and consistency
- Reduces costs to parties and tax payers



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## Contingency Issues

- Parties shifting the issue after release of a test case
- Parties refusing to be bound by a test case



## Contingent Appeal Flow

1. Issue closure
2. Contingent Appeal Agreement Form
3. Non-contingent issues must be adjudicated or resolved (recorded in Interim Agreement Form)




## Contingent Appeal Agreement

- Parties agree to adopt final disposition of lead appeal
- Acknowledge
  - cost consequences for litigating contingent appeals, and
  - agreement will be provided to panel




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# Hearings



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# Accelerated ODR



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# Case Management System Technology Refresh



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# Recruiting



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## AI and Decision Making



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## BC Government Guidance

[Appropriate Use Policy - Province of British Columbia \(gov.bc.ca\)](https://www2.gov.bc.ca/gov/content/governments/policies/industry/property_tax/appeals/appeal_board/ai_guidance)

- No confidential information into unapproved, third-party tools
- Review outputs to ensure factually accurate, complete, up-to-date, legal
- Review to ensure inclusive, respectful, alignment with style guides and other drafting standards





## Federal Court Principles

- **Accountability:** The Court will be fully accountable to the public for any potential use of AI in its decision-making function;
- **Respect of fundamental rights:** The Court will ensure its uses of AI do not undermine judicial independence, access to justice, or fundamental rights, such as the right to a fair hearing before an impartial decision-maker;
- **Non-discrimination:** The Court will ensure that its use of AI does not reproduce or aggravate discrimination;



## Federal Court Principles

- **Accuracy:** For any processing of judicial decisions and data for purely administrative purposes, the Court will use certified or verified sources and data;
- **Transparency:** The Court will authorize external audits of any AI-assisted data processing methods that it embraces;
- **Cybersecurity:** The Court will store and manage its data in a secure technological environment that protects the confidentiality, privacy, provenance, and purpose of the data managed; and,
- **“Human in the loop”:** The Court will ensure that members of the Court and their law clerks are aware of the need to verify the results of any AI-generated outputs that they may be inclined to use in their work.



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## Federal Court Guidelines

- The Court will not use AI, and more specifically automated decision-making tools, in making its judgments and orders, without first engaging in public consultation. For greater certainty, this includes the Court's determination of the issues raised by the parties, as reflected in its Reasons for Judgment and its Reasons for Order, or any other decision made by the Court in a proceeding;
- The Court will embrace the Principles listed above in any internal use of AI; and,
- If a specific use of AI by the Court may have an impact on the profession or public, the Court will consult the relevant stakeholders before implementing that specific use.
- [Federal Court - Artificial Intelligence \(fct-cf.gc.ca\)](https://fct-cf.gc.ca)



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## Risk of Incorrect Information

### B.C. ruling on AI 'hallucinated' fake legal cases could set precedent, experts say

By **Simon Little** • Global News

Posted February 5, 2024 5:51 pm · Updated February 5, 2024 7:22 pm · 3 min read

*Zhang v. Chen,*

British Columbia 2024 BCSC 285

#### B.C. lawyer reprimanded for citing fake cases invented by ChatGPT

Chong Ke ordered to pay costs for opposing counsel to discover precedent was AI 'hallucination'



Jason Proctor · CBC News · Posted: Feb 26, 2024 8:01 PM PST | Last Updated: February 26



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## Board Principles on AI Use

1. *Protection of confidential information*
2. *The person who hears must decide*
3. *Decision based on the evidence*
4. *Accurate and consistent roll*
5. *Human in the loop*



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## Q & A Session



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More feedback, questions, comments, or concerns?

Erin Frew, Chair: [erin.frew@paab.bc.ca](mailto:erin.frew@paab.bc.ca)