

2020 Annual Report

Property Assessment Appeal Board



BOARD CHAIR'S MESSAGE

Since our last annual report, the Board, along with the entire world, has had to grapple with the effects of a “once-in-a-lifetime” pandemic. This created unprecedented challenges to the Board to ensure that we continue to meet our mandate of timely and fair resolution of assessment appeals.



The Board was given extraordinary discretion by Ministerial Order 098 to manage our deadlines. As the 2020 appeal deadline occurred during the very early and challenging days of the pandemic for British Columbians who were having to deal with new and unprecedented public health measures, the Board exercised its discretion and extended the 2020 appeal deadline to June 1, 2020. This allowed potential appellants more time to exercise their right of appeal during this extraordinary time.

The Board received another historic number of appeals in 2020. As with 2019, we continue to meet this significant increase in appeal volumes through innovative use of our resources and appeal processes. Despite the challenges with the pandemic and appeal volumes, we continue to try to achieve the same performance targets and I am pleased to report that we came very close to meeting the completion targets for our 2020 residential and for the 2019 industrial and commercial appeals.

Due to the pandemic, the Board moved quickly to remote work and did so with little adverse effect on our operations. Our staff and members were able to adjust to this new mode of operations with agility.

We instituted a new Online Adjudication platform to complement our Online Dispute Resolution platform for residential appeals which was also expanded in 2020 to include a pilot for farm class appeals.

We met with our stakeholders, conducted hearings, settlement conferences, and appeal management conferences virtually. We accepted electronic written submissions and reports. The Board issued new Notices to the Profession outlining the requirements for the virtual and electronic processes. This created some pressure on our dated electronic case management system. As a result, we are reviewing our business processes for consideration of a new case management system for 2021.

Despite the adversity of the pandemic and appeal volumes, we resolved 94% of all appeals in 2020 without a hearing and decreased our age of outstanding appeals to a little over 6 months. However, there will continue to be difficulties to ensure appeals are resolved in a timely and fair manner due to the ever-increasing appeal volumes. To meet this challenge, in 2020, the Board added a third full-time Vice Chair and hired two new “case managers” to assist in appeal management. The Board continues to work to ensure qualified and diverse appointments of members.

Looking into 2021, the Board will continue to use innovative tools to improve access to our appeal processes:

- I. Our Solution Explorer which was restricted to residential and farm class appeals will be expanded in 2021 to self-represented commercial and industrial appeals.
- II. Also, the Solution Explorer will not only have multi-lingual videos but will now have text available in multiple languages (Mandarin, Cantonese and Punjabi).
- III. For self represented residential appellants, we are exploring the implementation of cutting-edge Artificial Intelligence technology to supplement our Solution Explorer. If implemented, this will be the first of its kind for an administrative tribunal in BC and possibly the country.
- IV. As with other sectors, the Board will continue the important and hard work on improving diversity and inclusion. This means that:
 - a. The Board will continue to recruit qualified staff and members from diverse backgrounds to ensure that we adequately represent all British Columbians.

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- b. The Board started on the long path of Reconciliation with Indigenous Peoples when our Board members were able to participate in a Blanket Exercise. Moving forward, the Board will continue on this path through the incorporation of land acknowledgments in hearings and written communications and cultural training for our staff and members.
 - c. In 2021, the Board will improve inclusivity in our written materials and hearings by incorporating preferred pronouns as standard practice.

I thank our stakeholders, Board members and staff for their support and dedication. I am confident that the Board will continue to meet our challenges through collaboration, engagement, and innovation.

It is a privilege to serve the assessment community and British Columbians.



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:

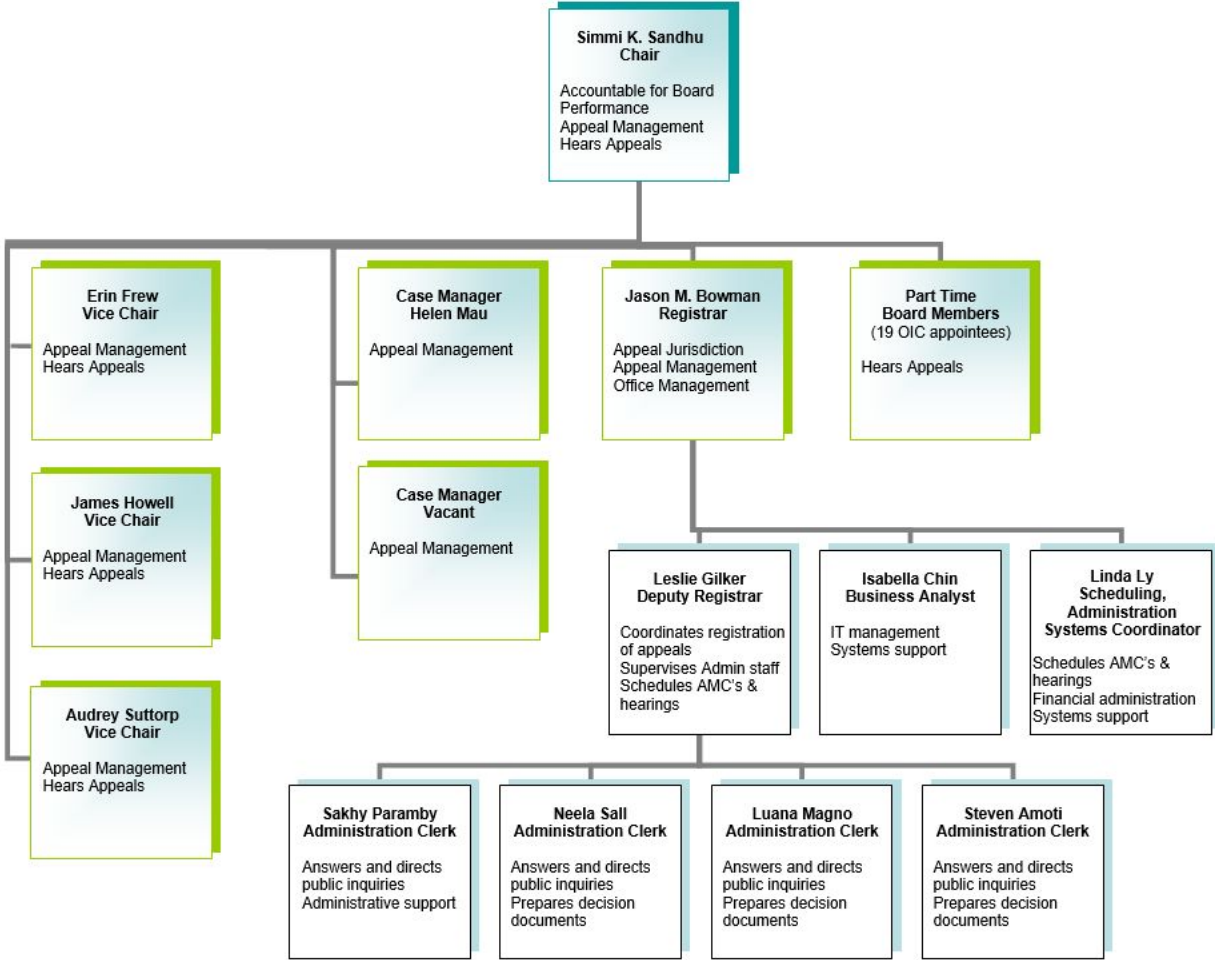
- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly and efficiently as possible at minimum cost to participants and the Board.

The Board is independent from the Property Assessment Review Panels and BC Assessment, and is accountable to the Attorney General. In 2020, the Board had four full-time Board members (including the Chair, three Vice Chairs), 21 part-time Board members and eight staff¹.

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

¹ As of December 31, 2020 there were 19 part-time Board Members. However due to the timing of appointments and resignations, the effective number throughout the year was 21. See Appendix 1.

Organization Chart



Report on Performance

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

Target		Result
2019 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2020	73%
2020 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2020	87%
Decisions following a hearing	Issue decisions (on average) within 60 days	59

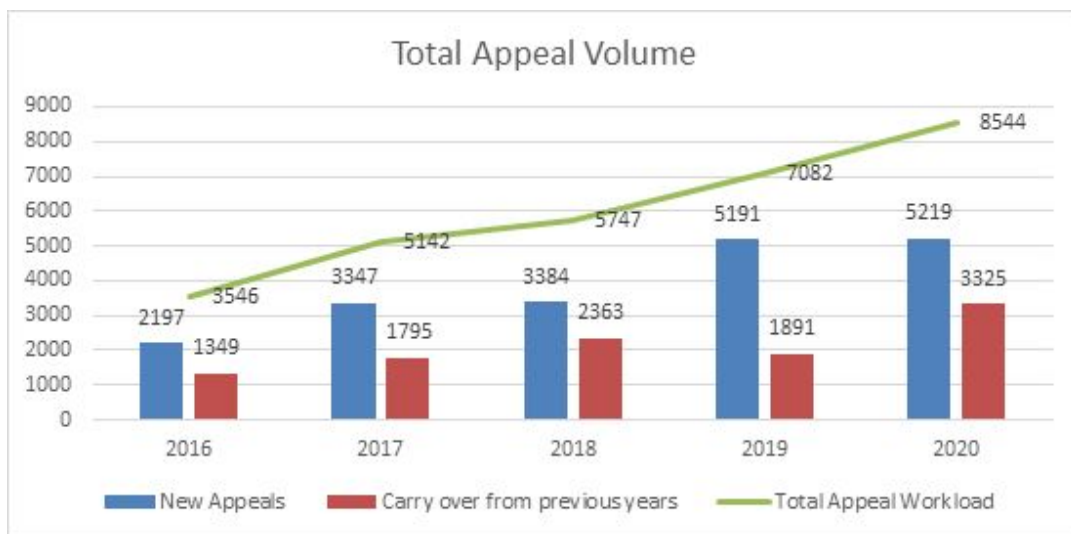
The Board did not meet two of its targets for the reporting year, primarily as a result of continuing record appeal volumes (see table below). Residential appeal completions for 2020 as well as commercial and industrial appeal completions for 2019 fell slightly behind target. Residential appeal completions are additionally impacted as a result of the COVID-19 pandemic. The deadline for filing a notice of appeal was extended from April 30, 2020 to June 1, 2020 per Ministerial Order 98. This resulted in one less month to complete appeals as the target deadline of December 31, 2020 was not adjusted. The Board also expects to be slightly behind target for 2020 commercial and industrial appeal completions (to be reported in 2022) as the March 31, 2021 target deadline has not been adjusted.

On a positive note, the Board did meet its target for ‘decisions following a hearing’. This is a good result given the Board suspended the issuance of decisions at the onset of the pandemic due to uncertainty of court filing requirements for stated cases as required by the *Assessment Act*.

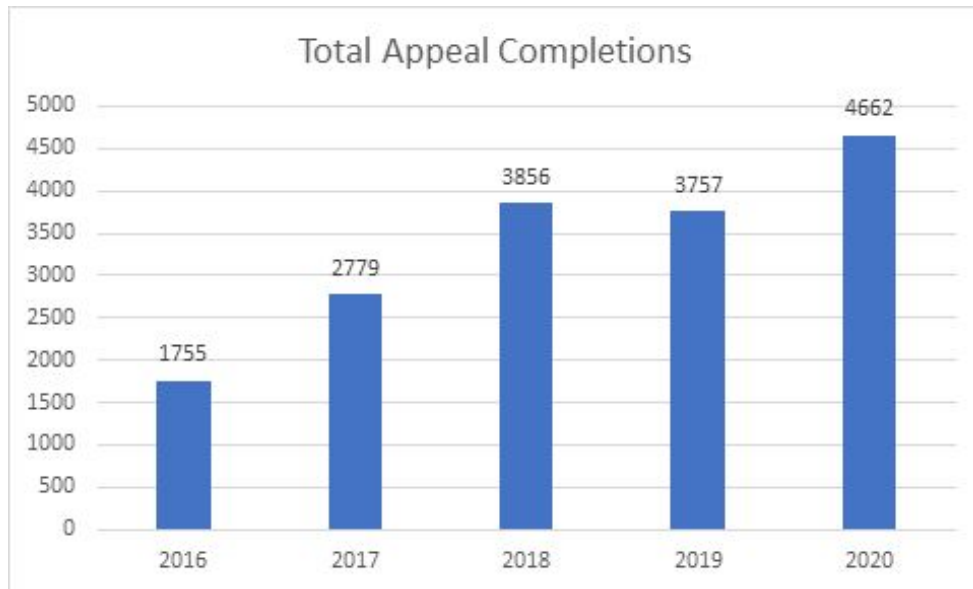
The following table compares the Board's workload for the previous three years:

Activity	2020	2019	2018
New appeals received in year	5,219	5,191	3,384
Carry over from earlier years	3,325	1,891	2,363
Total appeal workload	8,544	7,082	5,747
Appeals completed during the year	4,662	3,757	3,856
# and % of appeals resolved without a hearing	4,387 (94%)	3,522 (94%)	3,554 (92%)

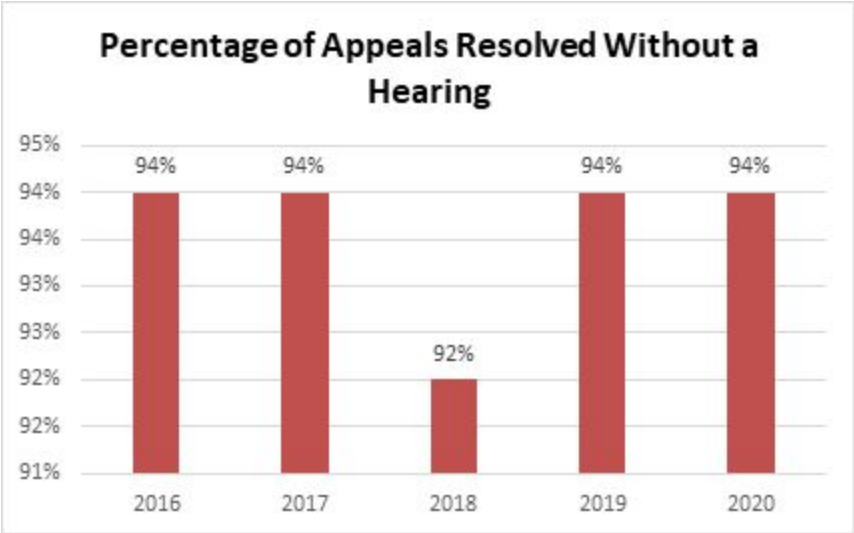
Total appeal workload continues to grow as a result of record setting new appeal volume in addition to an increasing number of appeals carrying over from previous years. Despite only a marginal increase in new appeal volume, total appeal volume increased by 21% versus the previous year, largely as a result of a growing carry-over. Additional resources have been added during the reporting year to address increasing appeal volume.



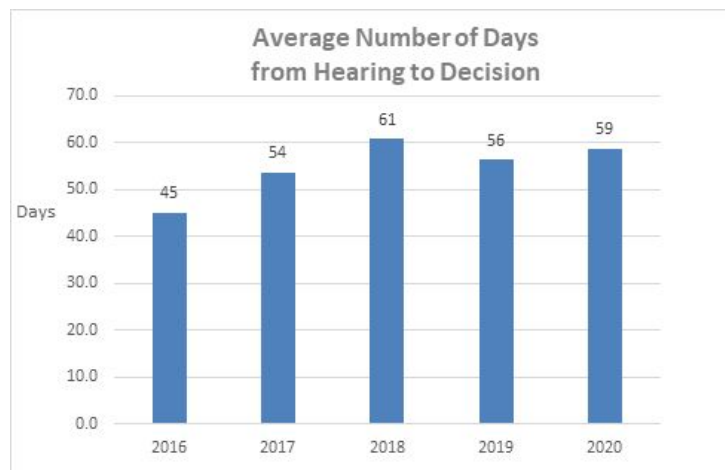
Total appeal completions increased 24% year-over-year, as the Board expanded its capacity with the addition of a third Vice Chair and additional administrative personnel. This is an encouraging result given the extension of the appeal application deadline and the challenges to shift to a primarily remote operation as a result of the COVID-19 pandemic.



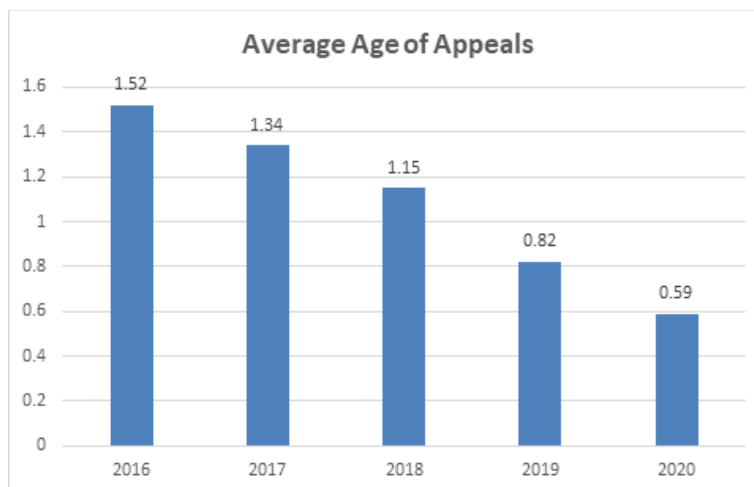
The percentage of appeals resolved without a hearing remains high at 94%. This is a result of the Board’s alternative dispute resolution processes and the cooperation of the parties. Maintaining a high percentage of appeals resolved without a hearing is critical for timely resolution of appeals as well as to avoid costly and time-consuming adjudication.



For appeals which do not resolve, the Board adjudicates either through an in-person hearing or by way of written submissions. On average, it took 59 days for the Board to issue written decisions following a hearing. In past years the Board has reported on the percentage of decisions issued within 90 days. For the most recent year the Board issued 85% of its decisions within 90 days. This compares to 93% for the previous year. This decline in performance is primarily a result of the Board suspending the issuance of decisions at the onset of the COVID-19 pandemic due to uncertainty of filing requirements for stated cases.



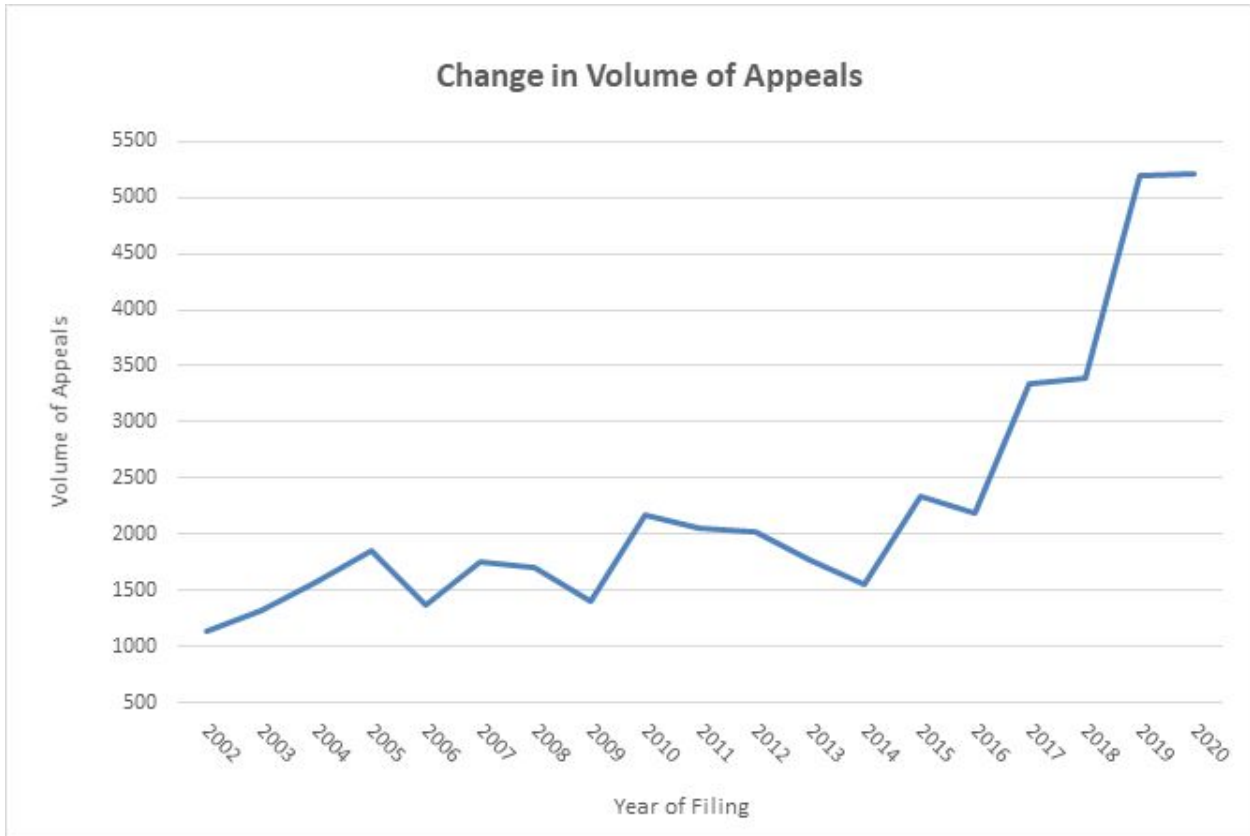
Average age of outstanding appeals at December 31, 2020 was 0.59 years. The Board continues to focus on the resolution of prior year appeals in support of the Board's objective of timely resolution of appeals.



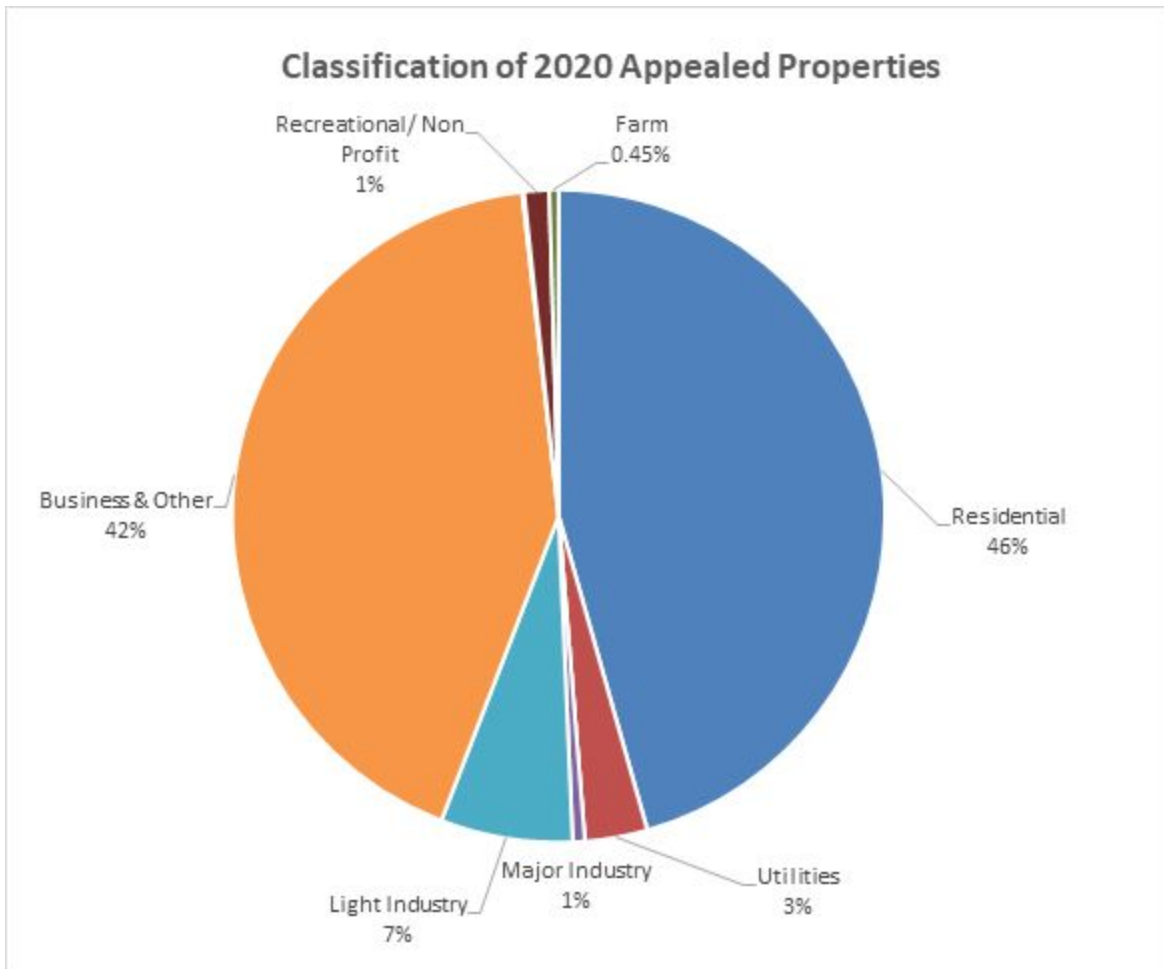
Analysis of Outstanding Appeals

Volume of New Appeals

The Board received 5,219 new appeals in 2020. This is the third consecutive year with record appeal volume; up slightly versus the previous year (5,192 appeals) and 56% higher than the 10 year average of 2,907 appeals per year.

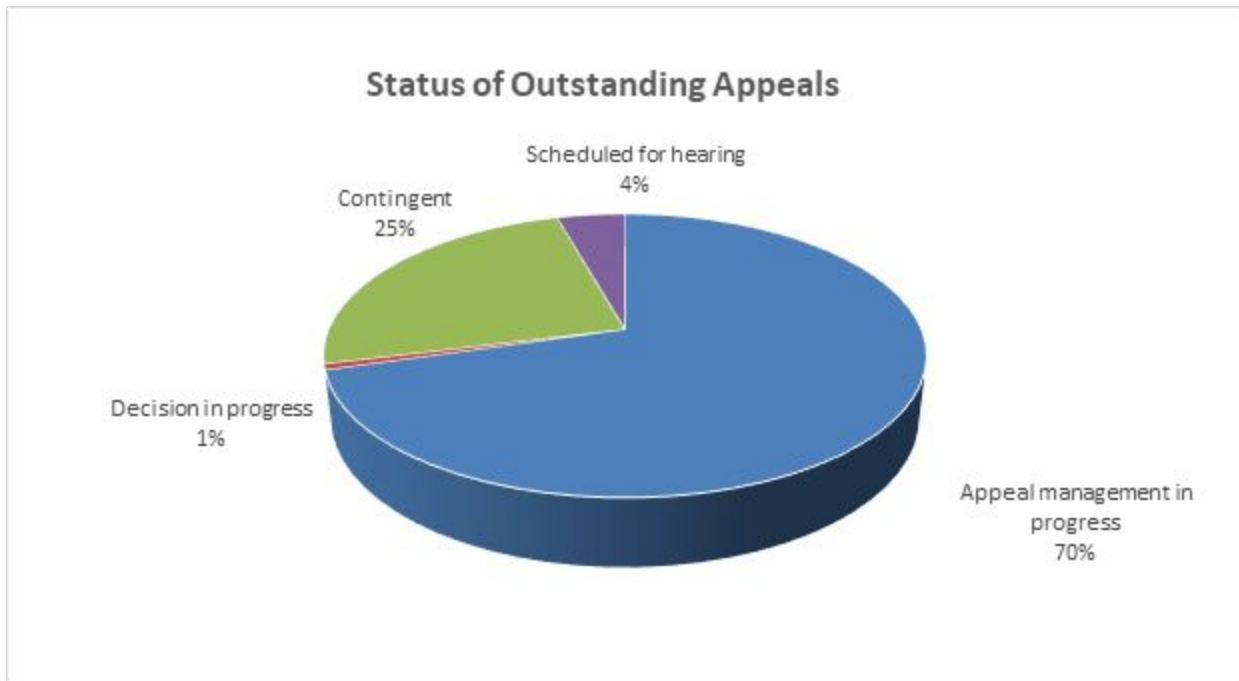


Consistent with previous years, most of the 2020 appeals were for either commercial & industrial properties or for residential properties.



Year-end Position

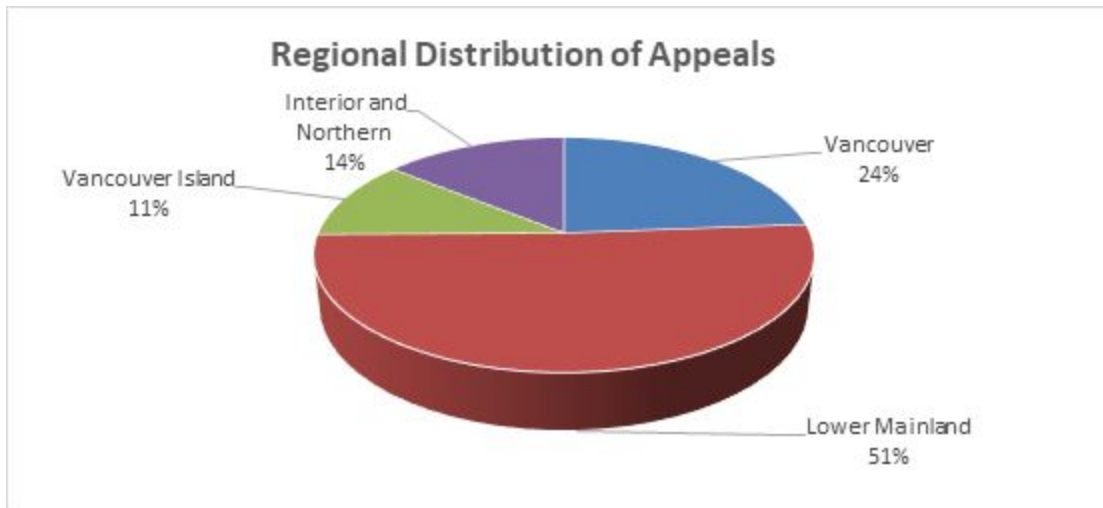
As of December 31, 2020, there were 3,882 appeals still open from 2019 and earlier years. This is a 17% increase from the prior year and is primarily the result of record appeal volume from the previous years.



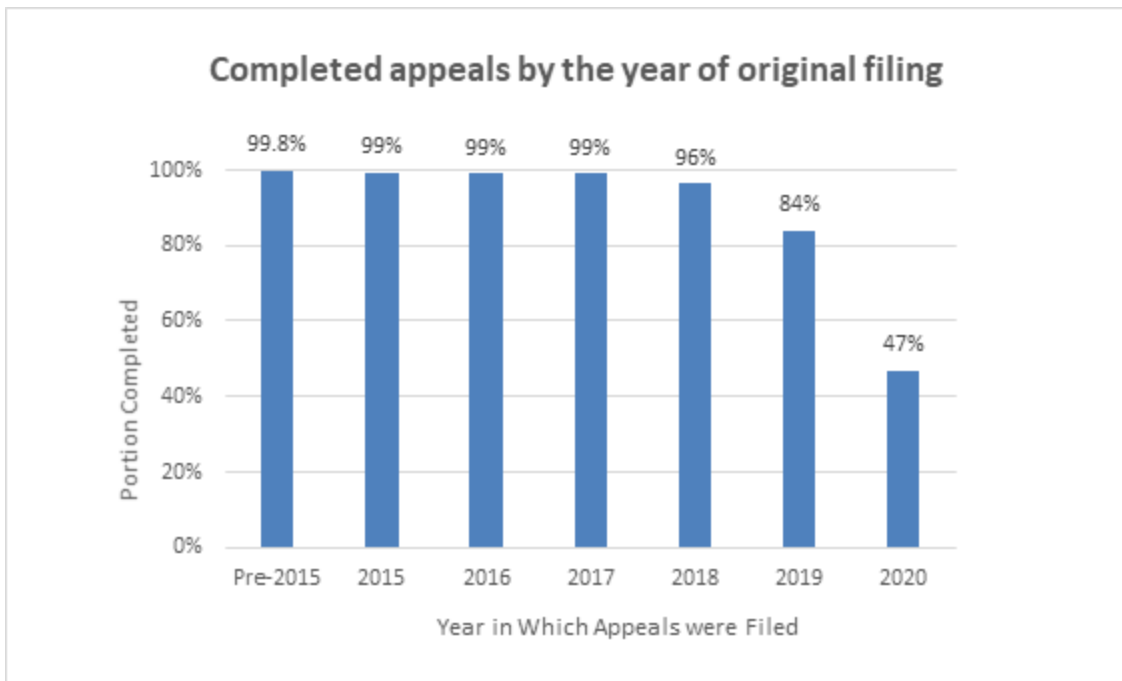
The Board is working with the parties to resolve active appeals which are listed as “appeal management in progress” in the above figure. If these appeals are not resolved through mutual agreement, the Board will adjudicate them either through a written submission or an in-person hearing.

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 (75%) are in Vancouver and the Lower Mainland.



The vast majority of 2019 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 party may seek leave to appeal a decision of the Supreme Court to the British Columbia Court of Appeal.

In 2020, the Board received one decision on a Board appeal. There are a total of 12 stated cases before the Courts (11 before the Supreme Court and 1 before the Court of Appeal). Like many things in 2020, hearings (and accordingly decisions) on stated cases were affected by the coronavirus pandemic and associated public health response, including postponed hearings in Spring 2020.

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

- ***Coquitlam (City) v British Columbia (Assessor of Area #10 – North Fraser Region)*, 2020 BCSC 440**

The appeal concerned the applicability of an exemption under the Community Charter where the parklands were held pursuant to an agreement for sale. Historically decisions of the Board were reviewed on a standard of reasonableness. The Court confirmed that the Supreme Court of Canada's decision in *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 changed the standard of review applied to questions of law from Board decisions to correctness (it was previously on a reasonableness standard). The Court applied the correctness standard to the Board's decision and determined that the Board had erred in deciding that the subject was not vested in or held by the City of Coquitlam and accordingly that the exemption applied. The Assessor sought leave to appeal to the Court of Appeal.

Four stated cases reviewed in last year's report have either been reported to be abandoned or dismissed by consent order:

- **Audet v AA 6**, 2019 PAABBC 20192058
- **Tsun v AA 9**, 2019 PAABBC 20190190
- **Pan v AA 1**, 2019 PAABBC 20191340
- **MacGowan v Area 20**, 2018 PAABBC 20180710

As at December 31, 2020, the Board has filed a stated case in each of the following appeals, but does not yet have a decision:

- **Cooper v AA 15**, 2019 PAABBC 20191476: The appeal concerns the value split between land partially in the Agricultural Land Reserve (ALR) and land outside the ALR. Certain exemptions apply to the value within the ALR.
- **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.
- **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.
- **Allard v AA 24**, 2020 PAABBC 20200012: This appeal concerns the value of three properties in rural Williams Lake. The stated case asks if the Board erred in law by failing to consider relevant evidence, failing to provide transparency and reasons, and by declining a pre-hearing application for unredacted Property Record Cards and Property Valuation Summaries.

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- **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.
 - **Goldberg v. AA 9**, 2020 PAABBC 20200513 and **Goldberg v. AA 10**, 2020 PAABBC 20192134: These appeals concern alleged procedural fairness issues, including the lack of an oral hearing and a reasonable apprehension of bias based on the fact that the appeal manager and the panel(s) involved in the appeals did not take an oath of independence. The Board found that there was insufficient evidence to prove a reasonable apprehension of bias and that the appeal manager and panel were not required to take an oath of independence. The Board also found that there was no evidentiary or legal basis for an oral hearing.
 - **Mason Investments v AA 11**, 2020 PAABBC 20203298: The Board ordered production of Property Record Cards for the subject property and comparables on the basis that they could be relevant and material to the issues in the appeal, the Assessor failed to show the harm, if any that would occur to third parties by the information's release and *Freedom of Information and Protection of Privacy Act* did not shield the Assessor from its production obligation. This stated case concerns the test for the Board to order production of a record and the applicability of the FOIPPA.
 - **Winstanley Forest et al v. AA 1**, 2020 PAABBC 20200079: This appeal concerns the classification of land associated with residential dwellings on managed forest land. The Board found that land associated a residential dwelling may be classified as managed forest land provided that the use

of the dwelling is related to and used to further the activities of production and harvesting of forest resources on the private managed forest land.

- **Seaspan ULC et al v AA 8**, 2020 PAABBC 20190393: This appeal concerns the effect of known contamination on the assessed values of several properties in North Vancouver. The Board found that an indemnity agreement requiring someone other than the current owner to pay the remediation costs did not mean that the costs of remediation should not be taken into account, and that the purchase price of a contaminated property reflects both the value of the land and the value of the indemnity. The stated case questions whether a buyer of the fee simple would expect to take the benefit of a remediation order made in respect of the property, or whether the benefit attached to the land. The appeal also concerns the effect of a remediation order on the fee simple value of the land.
- **Assessor of AA 4 v Russell et al.**, 2020 PAABBC 20200069: This appeal concerns the classification of owner-occupied, strata-titled self-storage units. The Board found that where there was a BC primary residence with which the storage unit was used in conjunction, the property qualified for Class 1 – residential.
- **Dr. C.A. Whittington Inc., Inc. No. BC 0839557 v AA 08**, 2020 PAABBC 20203024: The Board declined to grant leave to appeal to the owner of a property who missed the deadline to appeal to the Board on the basis that the failure was not outside of the owner’s control. The Board found the Assessor exercised diligence in sending the assessment to the address registered in the Land Title 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.

Responses to Challenges in 2020

The Board continues to experience a significantly increasing trend in total appeal volume. In the last four years there has been an unprecedented volume of new appeals, increasing to more than 3,000 appeals in 2017 & 2018, and approximately 5,200 appeals in 2019 & 2020. This increased demand from new appeals has been additionally impacted by a growing backlog of appeals carried over from previous years. Appeal backlog over this same period has grown 85%, from 1,795 appeals in 2017 to 3,325 in 2020. The increasing backlog has been a result constrained capacity due to limited resources. Fortunately, the Board has been successful in obtaining support for additional resourcing and has been experiencing enhanced capacity during the reporting year.

A third full-time Vice Chair was recruited to assist with appeal management and joined the Board in January 2020. Additional administrative support was added in October 2020 to assist with the administrative load. In December 2020, a new position of Case Manager was added. The Board envisions the Case Manager assisting with appeal management to efficiently increase capacity and productivity.

During the reporting year appeal completions increased by 24% to 4,662. This demonstrates the effect of the additional human resource capacity, as the Board experienced a plateau of approximately 3,800 appeal completions in 2018 and 2019. This is a significant increase in output, considering the Board effectively had one month less to manage appeals as a result of the extended application deadline due to the COVID-19 pandemic.

In addition to increased resourcing, the Board used the following strategies to efficiently resolve appeals:

1. The Board uses alternative dispute resolution to resolve appeals without expensive adjudication. A proportionate strategy is 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 extends dispute

resolution to include several meetings or other techniques.

2. For residential appeals that do not settle, the Board adjudicates the vast majority via written submissions. This method is less costly than in-person hearings.
3. For many commercial and industrial appeals, the Board conducts 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 uses self management when the parties demonstrate 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.

Other Activities

Technology services for the public:

The Property Assessment Appeal Board has been a leader in the early adoption of technology, to facilitate and promote access to justice for self-represented appellants. Since 2013, the Board has provided homeowners online alternative dispute resolution services called [Online Dispute Resolution \(ODR\)](#). Using ODR, homeowners are able to manage their appeal 24 hours a day, 7 days a week.

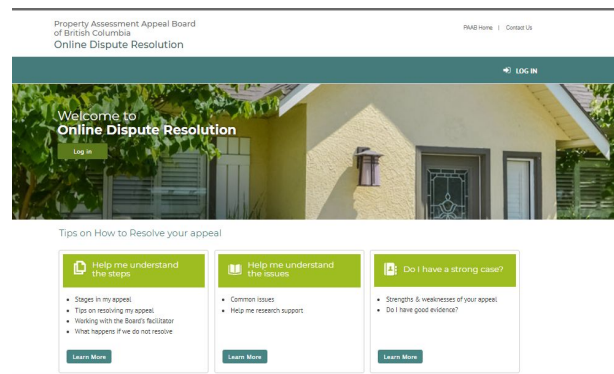
The Board continues to offer homeowners two options to resolve their appeal:

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

The proportion of homeowners opting for ODR services versus telephone mediation continued at approximately 20%. ODR appeals resolved by agreement increase to 73% compared to 61% for the previous year and versus 62% for appeals conducted via telephone mediation.

In early 2020, the Board expanded ODR to include online adjudication. Homeowners can now conduct all steps of their appeal online, including registration, negotiation, mediation and adjudication.

Also in 2020, the Board expanded its “Solution Explorer” website service. The new site, called “[Do I have a strong case?](#)” supports access to justice by assisting homeowners throughout the appeal process to understand; appraisal techniques, strong versus weak arguments, preparing better submissions and ultimately to assist determine whether it makes sense to continue with their appeal.





This site includes multilingual interactive videos in English, Mandarin, Cantonese and Punjabi. In previous years the site was branded as, “Should I Appeal”, and only made available during the spring appeal in-take period. As the tool contains valuable insights to assist appellants evaluate and develop better evidence, a few changes were made to make it relevant and available year-round.

For commercial and industrial appeals, the Board continued with strategies to seek as many resolutions as possible without hearings. New for 2020, the Board developed and made available on its website a [commercial property appeal guide](#). This is another access to justice initiative aimed at assisting self-represented commercial appellants evaluate and strengthen their evidence.

Board Finances

The Board’s budget for April 1, 2020 to March 31, 2021 is \$2.17 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2020/2021, 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)	%
2020/21	\$2,170	\$2,020 ²	\$150	6.9%
2019/20	\$1,718	\$1,750	(\$32)	(1.9%)
2018/19	\$1,410	\$1,519	(\$109)	(7.7%)
2017/18	\$1,388	\$1,394	(\$6)	(0.4%)
2016/17	\$1,388	\$1,115	\$273	19.7%
2015/16	\$1,388	\$1,105	\$283	20.4%

The Board forecasts it will be 6.9% under budget in fiscal 2020/21, with the following notes:

1. Decreased fees to part-time Board members as a result of onboarding a third Vice Chair.
2. Recruitment of administrative personnel and Case Managers took longer than anticipated resulting in savings due to timing

The Board collected \$184,000 in appeal fees and forecasts billing the Surface Rights Board \$24,000 for management services. These revenues reduce the overall funding requirement from the property tax levy.

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

² Expenditures in Fiscal 2020/21 are forecasted based on expenditures to January 31, 2021

Looking Forward to 2021

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. One such example was the late 2020 addition of the Case Manager role. The Board will use this position to explore a greater ability to manage the significant volume of appeals in an effective and efficient manner.

From a systems perspective, for the 2021 appeal in-take, the Board currently has the following technology initiatives in progress:

- Expanding the ODR platform for farm class appeals and self-represented commercial appeals.
- Enhancing the “Do I have a strong case” solution explorer platform to include self-represented commercial appellants. Also expanding the multi-lingual context of the platform by offering translated text in addition to the existing multi-lingual video offerings.
- Developing an Artificial Intelligence (AI) type application in partnership with Access to Justice BC (A2JBC) and students from the Centre for Digital Media (CDM). The objectives are to apply AI analytics to give users a prediction on their chances of winning the case (based on actual evidence). This project is intended to move online services to a whole new level beyond current solution explorer applications and be the first of its kind in British Columbia and, likely, the first in Canada.
- Partnering with the Tribunals, Transformation, and Independent Offices Division to document key business processes, identify opportunities for improving the efficiency of business processes both from an operational and technological perspective, and to document process maps and business requirements. This project will ensure that foundational information on

processes and business requirements are captured and up-to-date, to assist with the consideration of a new or enhanced case management system.

Targets for 2021:

1. To complete or schedule for hearing, by March 31, 2021, 75 to 85% of the active 2020 commercial and industrial appeals.
2. To complete or hear, by December 31, 2021, 90 to 100% of the 2021 residential appeals.
3. To issue written decisions within 60 days (on average) of a hearing.
4. Average age of outstanding appeals, as of December 31, 2021 – less than 0.75 years.
5. Appeal resolution without a hearing – 90% or greater

These targets will be reviewed once the volume of 2021 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, 2020

Name	Position	Term Expiry Date
Simmi Sandhu	Chair	March 31, 2025
Erin Frew	Vice Chair	July 21, 2024
James Howell	Vice Chair	December 31, 2024
Audrey Suttorp	Vice Chair	December 31, 2022
Maureen Baird ³	Member	December 31, 2021
Allan Beatty	Member	December 31, 2024
John Bridal	Member	December 31, 2022
Larry Dybvig	Member	December 31, 2022
Dianne Flood	Member	December 31, 2022
Rob Fraser	Member	August 19, 2022
Mandy Hansen	Member	December 31, 2022
Steven Guthrie	Member	April 1, 2021
Kimberly Jakeman	Member	November 4, 2022

³ Resigned December 21, 2020

David Jang ⁴	Member	December 31, 2021
Zahra Jimale	Member	November 4, 2022
Howard Kushner	Member	December 31, 2022
David Lee	Member	December 31, 2022
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
Kenneth Thornicroft	Member	December 31, 2022
Bruce Turner	Member	December 31, 2022
Candace Watson	Member	February 18, 2021

⁴ Resigned December 2, 2020

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

2020 Appeal Completion Compared to 2019

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2020				
New Appeals	5,219	2,782	2,437	47%
Prior Year Appeals	3,325	1,100	2,225	67%
Year 2020 Total	8,544	3,882	4,662	55%
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%

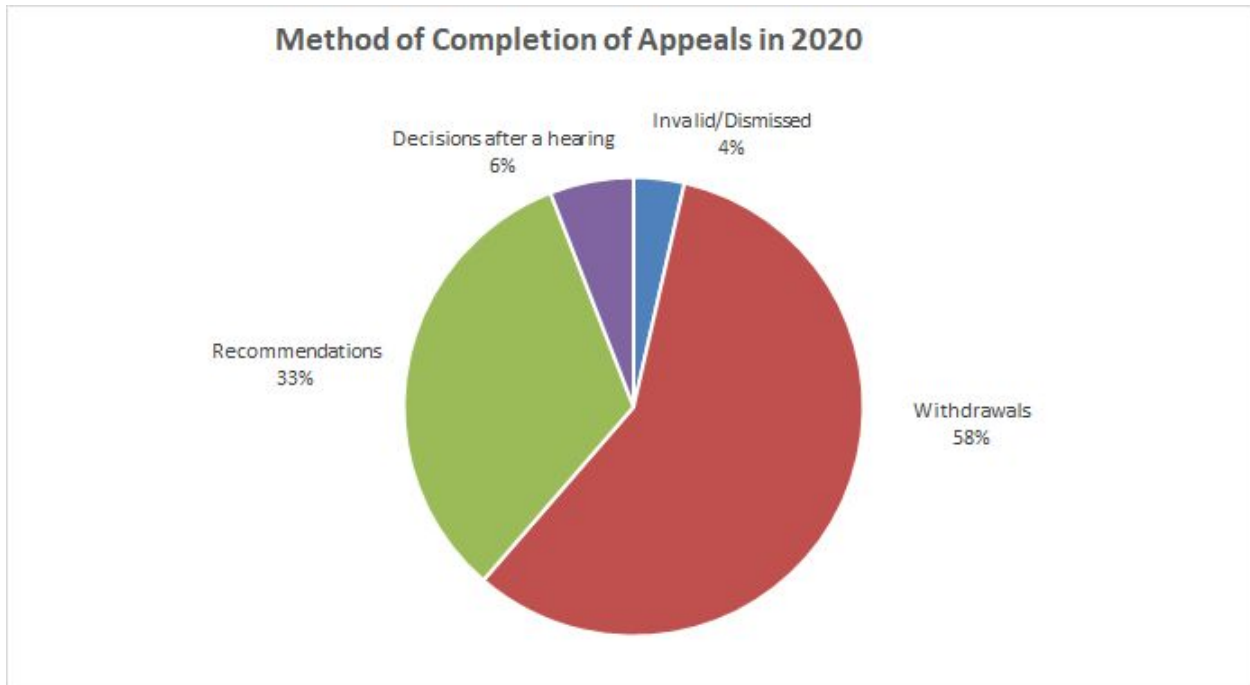
Appendix 4

Appeal Completions by Year of Appeal

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/20
		Dismissed	Withdrawals	Recommendations	Decisions after a hearing ¹		
2020 ²	5,219	129	1,345	858	105	2,437	2,782
2019	2,581	37	1,028	547	144	1,756	825
2018	451	0	228	92	12	332	119
2017	134	0	71	24	7	102	32
2016	36	0	9	2	2	13	23
2015	27	0	6	3	2	11	16
Pre-2015	96	0	7	1	3	11	85
TOTAL	8,544	166	2,694	1,527	275	4,662	3,882

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 June 1 in 2020, the time period for completing 2020 appeals is from June 1 to December 31.



Appendix 5

Summary of Outstanding Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2020 APPEALS ¹			PRIOR YEARS ²		
	Dec 31/20	Dec 31/20	June 1/20	Inc./ (Decr.)	Dec 31/20	Dec 31/19	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	2,735	2,223	5,219	(57%)	512	2,446	(79%)
SCHEDULED FOR HEARING	169	151	0	N/A	18	184	(90%)
PENDING BOARD OR COURT DECISION	952	387	0	N/A	565	485	16%
DECISION IN PROGRESS	26	21	0	N/A	5	210	(98%)
TOTAL OUTSTANDING APPEALS	3,882	2,782	5,219	(47%)	1,100	3,325	(67%)

Notes:

1. June 1, 2020 was the filing deadline for the 2020 appeals.
2. Includes all outstanding appeals to the Board from the 2019 and earlier rolls.

Appendix 6

Board Activities in 2020 Compared to Prior Years

Board Activity	Results in year:				
	2020	2019	2018	2017	2016
Overall Appeal Caseload					
New Appeals Registered	5,219	5,191	3,384	3,347	2,197
Prior Year Appeals (beginning of year)	3,325	1,891	2,363	1,795	1,349
Total Appeals	8,544	7,082	5,747	5,142	3,546
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	695	648	466	694	350
# of Appeals Involved	3,484	3,019	3,203	4,323	1,832
Settlement Conferences Held	48	20	23	26	17
Hearing Statistics					
# of In-Person Hearings	3	9	4	6	11
# of Hearing Days	3	24	15	14	22
# heard by Written Submissions	166	194	120	124	103
Appeal Completion Method					
By withdrawals/dismissal orders	2,860	2,350	2,305	1,556	883
By recommendations	1,527	1,172	1,249	1,060	762
By decisions after a hearing	275	235	302	163	110
Appeals					
Number Completed	4,662	3,757	3,856	2,779	1,755

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
2020/21 ¹	1,354	390	1	84	141	51	2,020
2019/20	1,090	411	1	84	121	43	1,750
2018/19	1,039	212	1	104	116	47	1,519
2017/18	933	223	2	96	104	36	1,394
2016/17	672	223	4	51	113	51	1,114
2015/16	687	163	2	102	122	29	1,105

Notes:

1. Expenditures for fiscal year 2020/21 are forecasted based on actual expenditures to January 31, 2021.