

FAIRNESS AND SERVICE CODE FOR PARTICIPANTS AT THE PROPERTY ASSESSMENT APPEAL BOARD

INTRODUCTION

The Board is established by the *Assessment Act* to hear appeals from decisions of the Property Assessment Review Panels. The Board's jurisdiction and powers are set out in the *Assessment Act* and in those sections of the *Administrative Tribunals Act* that apply to the Board.

The Board is a quasi-judicial tribunal that functions independently of BC Assessment and the Property Assessment Review Panels.

In performing its quasi-judicial function to determine appeals, the Board is required by law to act in accordance with the principles of natural justice and procedural fairness. These principles require that the parties to an assessment appeal have

- the opportunity to know the case against them and the opportunity to respond;
- the right to a decision from an unbiased decision maker made without interference and solely on the basis of the evidence and submissions presented in the appeal;
- the right to receive reasons for a decision.

The parties to an assessment appeal are the person who commences the appeal, usually the owner or taxpayer, and BC Assessment. BC Assessment is usually the Respondent to an appeal, but they could be the Appellant in which case the property owner or taxpayer is the Respondent. If the Appellant is not the owner of the property, the owner has the right to be a party to the appeal.

The purpose of this Code is to provide parties with information about the Board's processes and outline the standards and behaviour parties can expect from Board Members and staff.

PARTIES' RIGHTS

The right to fair treatment

Parties have the right to expect that the Board will apply the law fairly and impartially. Treating parties fairly includes:

- providing the parties with notice of an event in the appeal process;

- listening to the parties and giving them the opportunity to provide information and evidence to support their position, so we may understand all of the circumstances involved;
- making just, fair and timely decisions in accordance with the law by taking all relevant circumstances into account and then applying the law consistently and impartially;
- providing written reasons for our decisions.

The right to information about the Board's processes

Parties have the right to obtain information from us, to enable them to clearly understand the Board's processes and their obligations, including:

- advice that is clear, easy to understand, complete, accurate, consistent and provided in a timely manner;
- information that is accessible and provided in a convenient format;
- legislation, rules, practice directives, information sheets, notices and forms available in paper format and also on our website

Parties may contact us with questions about the Board's processes. The Board's appeal managers and staff will do their best to explain processes and expectations and answer procedural questions. Board staff cannot provide legal advice. Parties can expect appeal managers and Board staff to be accessible and to communicate with them in a variety of ways including:

- telephone;
- email;
- fax;
- letter mail;
- in person when practical

The right to courtesy and respect

Parties have the right to professional and courteous treatment such as:

- properly identifying ourselves by name;
- identifying the reason for contact;
- being respectful in our interactions with parties;
- listening to concerns;
- responding to requests in a timely manner and in writing when requested;
- copying all parties with communications from the Board;
- not receiving submissions from one party in the absence of the other or without providing the other party with the opportunity to respond;
- making sure the parties are able to contact the appeal manager or staff member who can provide the assistance needed;
- responding to general correspondence within 14 business days of receipt.

The right to a timely appeal process

The Board endeavours to resolve as many appeals as possible before the next annual assessment roll. Due to complexity and the availability of parties and professional advisors, some appeals cannot be resolved in this timeframe. Parties can expect:

- the vast majority of single family residential, recreational property, and farm appeals will be resolved or awaiting decision by December 31 of the appeal year;
- the majority of commercial and industrial appeals will be resolved or scheduled for hearing by April 30 of the following assessment year
- written decisions will be rendered within 120 days from the end of the hearing or the close of submissions with most single family residential, recreational property, farm and small commercial appeals being rendered within 60 days, and most commercial and industrial appeals being rendered within 90 days;
- desk orders will be issued within 2 weeks of the withdrawal request or recommendation being submitted to the Board.

Feedback

Please provide us with your comments about this code or the Board's processes generally.

Email: office@paab.bc.ca