

2021 Annual Report

Property Assessment Appeal Board



BOARD CHAIR'S MESSAGE

I am pleased to present the Board's annual report for 2021. Last year, the Board continued to deal with the COVID-19 pandemic and operated largely remotely over the reporting period. Despite the challenges of the continuing pandemic, the Board staff and members worked diligently to meet our mandate of ensuring accuracy in the assessment roll and timely and fair resolution of assessment appeals.



Board's Mandate: The Board's mandate is to be an independent, neutral arbiter of assessment appeals and to complete appeals in a timely and efficient manner. The Board's mandate is only to review the accuracy of the property assessments before it. This in turn contributes to the integrity and stability of the assessment roll.

I am happy to report that the Board strived successfully to meet its mandate as can be evidenced by the information contained in this annual report. A summary of this is as follows:

1. Board Performance: The Board received 4,427 appeals in 2021. Despite the ongoing pandemic and record appeal volumes over the past few years, this is the first time in over five years that the Board has met all performance targets. Achievement of these performance targets speaks highly of the cooperation between the parties to appeals before the Board, including BC Assessment, who is a party to every appeal, and the Tax Agent community, who represent property owners and tenants for the majority of the appeals before the Board. Achievement of the performance targets also speaks to the professionalism and dedication of our Board members and staff, who are all truly committed to the Board's mandate of the just and efficient resolution of appeals, and work tirelessly in that pursuit. For example, in 2021, we completed over 5,200 appeals, a record number of completions in one year, with 96% of those completions as a result of a mediated resolution, not through adjudication. The Board would be unable to perform at this high level without the use of our active appeal management and

alternative dispute resolution processes and the parties' collaboration.

2. Outstanding Appeals: Due to the annual nature of the assessment roll, there will always be some carryover appeals. The number of these carryover appeals in a year vary due to a number of factors, including annual appeal volumes, number of appeal resolutions, number of contingent appeals, etc. Contingent appeals are appeals that are in abeyance pending the decision of the Board in other appeals or the decision of the BC Supreme Court or Court of Appeal. At the end of 2021, the Board had 871 appeals in contingent status with 634 of those awaiting the outcome of a BC Supreme Court Stated Case decision pertaining to the applicability of the Additional School Tax (AST). The recent addition of AST jurisdiction to the Board has impacted our appeal volume and outstanding appeals.
3. Pathway to Reconciliation with Indigenous Peoples: In this report, I outline the Board's commitment to truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report (TRC Report). Further to this, the Board confirms its commitment to a pathway to reconciliation which we will report on every year. We have made small steps in this path, including instituting land acknowledgments, providing our staff and members with workshops that further the Calls to Action of better education of the history and role of Indigenous Peoples, and instituting guidelines for decision writing that is culturally appropriate. Although we have started on this path, we acknowledge we have a long way to go.
4. Commitment to Diversity, Equity & Inclusion: The Board is committed to striving for diversity, equity and inclusion to ensure the Board is representative of British Columbians and to this end, we have hired and appointed diverse Board staff and members, both full time and part time. In our processes and communications, the Board has instituted a process of identification of preferred gender pronouns, neutral language, and provided multi-lingual information. In addition, our Board

members and staff have received implicit bias and inter-cultural competency training.

Looking forward to 2022, the Board will continue to improve access to our processes, and achieve efficiencies whenever possible:

1. For self-represented appellants:
 - a) The Board is developing video content that will explain an important issue in assessments, equity. This multi-media video will be available not only in English but other languages.
 - b) The Board is continuing work on the implementation of cutting-edge Artificial Intelligence technology to supplement our Solution Explorer.
2. As with other sectors, the Board will continue the important and ongoing work of Reconciliation and 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, particularly from Indigenous communities.
 - b) The Board has started on the long path of Reconciliation with Indigenous Peoples through the incorporation of land acknowledgments in hearings and written communications and cultural training for our staff and members. This work will continue.

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, transparency, and innovation, and continue in its role as an independent, neutral arbiter of assessment appeals.

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:

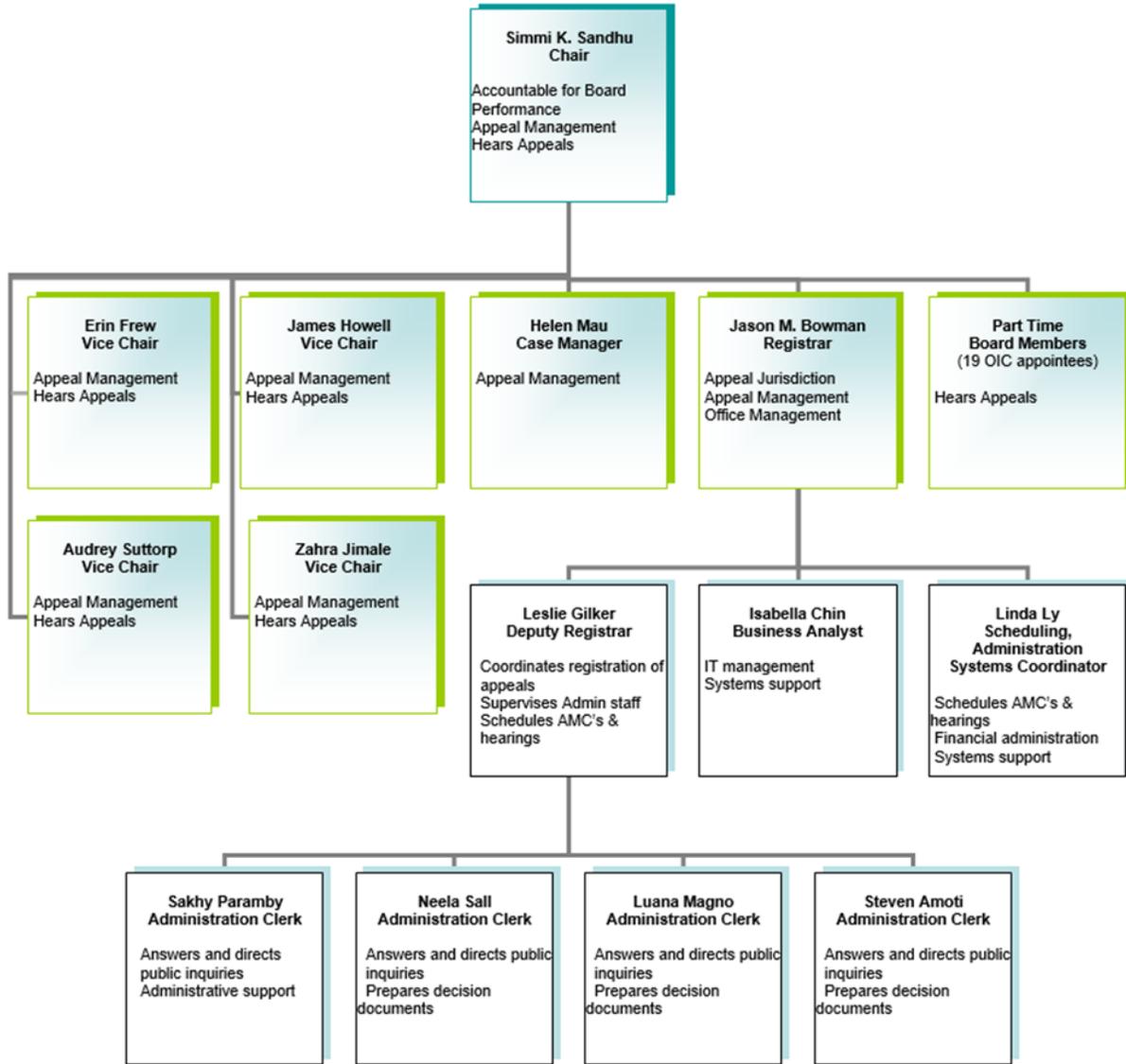
- To resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness.
- To complete appeals as quickly and efficiently as possible at minimum cost to participants and the Board.

The Board is independent from the Property Assessment Review Panels and BC Assessment, taxing jurisdictions, and is accountable to the Attorney General. In 2021, the Board had four full-time Board members (including the Chair, three Vice Chairs), 18 part-time Board members and eight staff¹.

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

¹ Numbers of full-time Board Members and staff are effective numbers as a result of leaves and full-time equivalents

Organization Chart



Report on Performance

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

Target		Result
2020 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2021	76%
2021 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2021	97%
Decisions following a hearing	Issue decisions (on average) within 60 days	55
Appeal resolution without a hearing – 90% or greater	90% or greater	96%

The Board is proud to have met its performance targets in 2021. This is the first time in over five years the Board has met or exceeded all of its performance targets. Achievement of the targets is a result of a slight reduction in overall appeal volume as well as increased capacity that has resulted in increased appeal completions. The Board also continues to closely monitor its performance throughout the year in order to maintain a focus on the just and timely resolution of appeals.

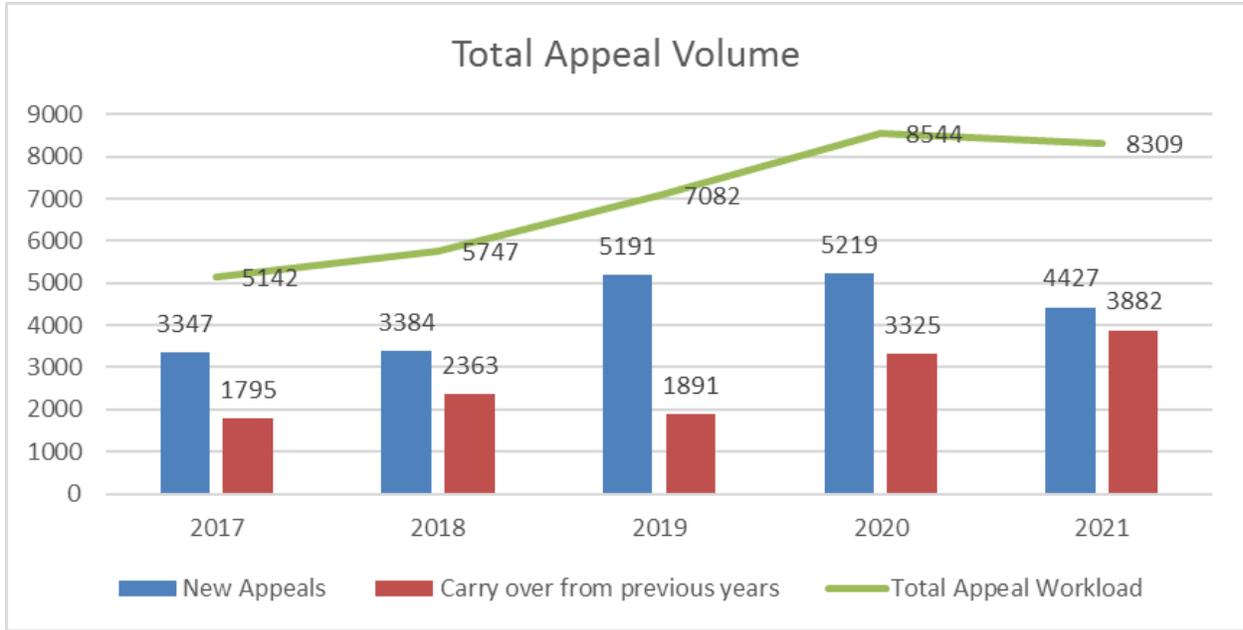
Industrial and commercial (IC&I) appeals are reported for the prior year as a result of the timing of the Board’s reporting year. The Board met its IC&I targets for 2020 and expects to achieve its target of 75% of 2021 appeals complete by March 31, 2021. Residential appeal completions improved from 87% to 97%. The Board made a concerted effort to begin appeal management as soon as possible upon receipt of appeals as well as introduced the new position of Case Manager to assist in facilitating these appeals to completion. For those appeals proceeding to adjudication, the Board continues 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 Board continues to heavily rely on alternative dispute resolution processes and the cooperation of the parties to resolve appeals without the need for a hearing. In 2021, 96% of appeals were resolved without the need for a hearing. This is an improvement of 2% versus the previous year and the highest percentage in the past 15 years.

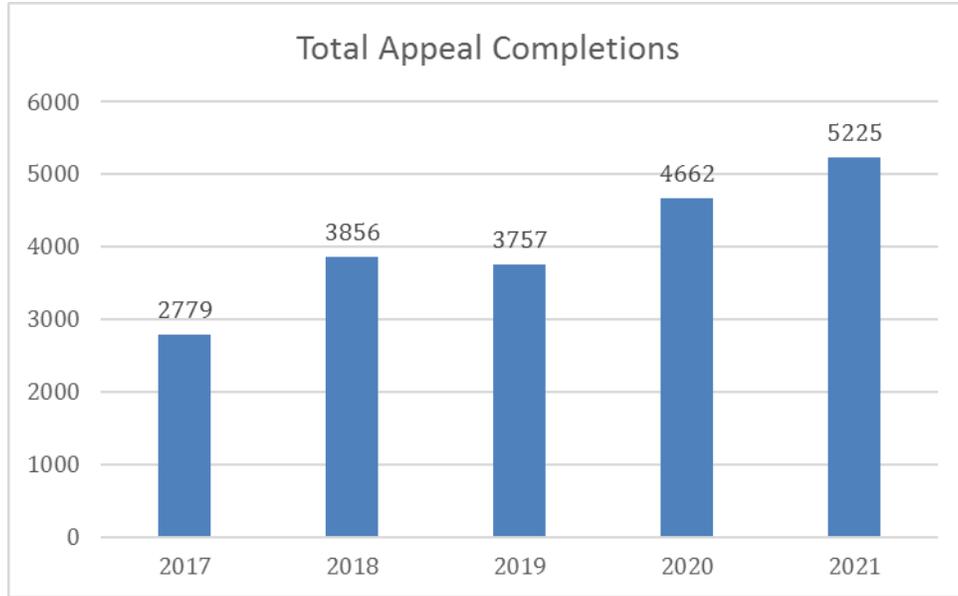
The following table compares the Board’s workload for the previous three years:

Activity	2021	2020	2019
New appeals received in year	4,427	5,219	5,191
Carry over from earlier years	3,882	3,325	1,891
Total appeal workload	8,309	8,544	7,082
Appeals completed during the year	5,225	4,662	3,757
Average age of appeal (years)	1.26	0.93	0.82

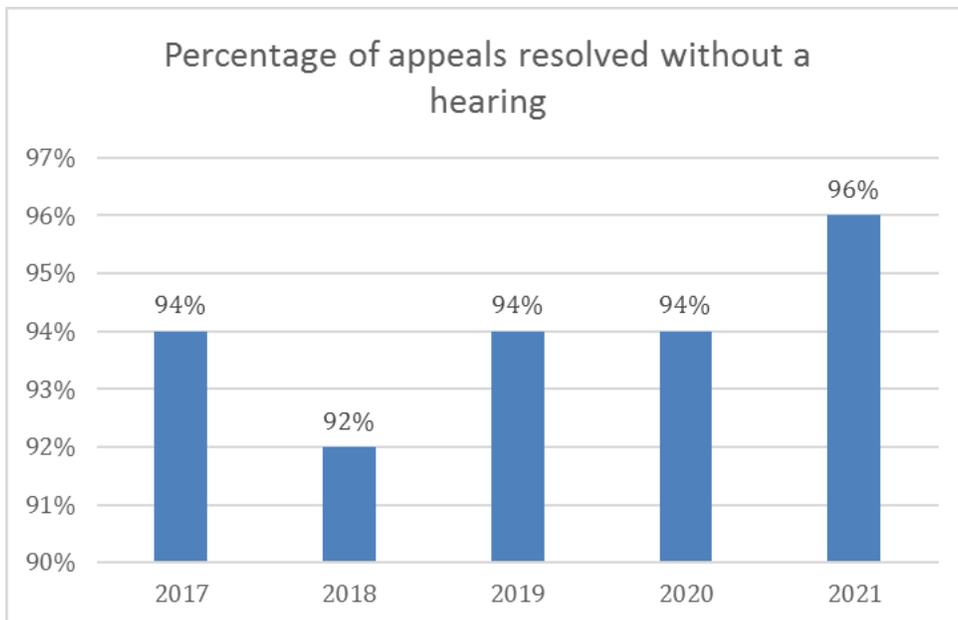
New appeals decreased by 15% compared to the previous year while total appeal volume decreased by 3%. Appeals completed increased by 12%, the most in 15+ years as a result of additional Board member and staff capacity brought onboard in 2020. The average age of appeals increased to 1.26 from 0.93 the year prior. This increase is a function of reduced current year appeals as well as contingent appeals that are being held in abeyance pending the resolution of other matters outside the control of the Board, such as matters awaiting decisions from the Courts and issues such as the Additional School Tax.



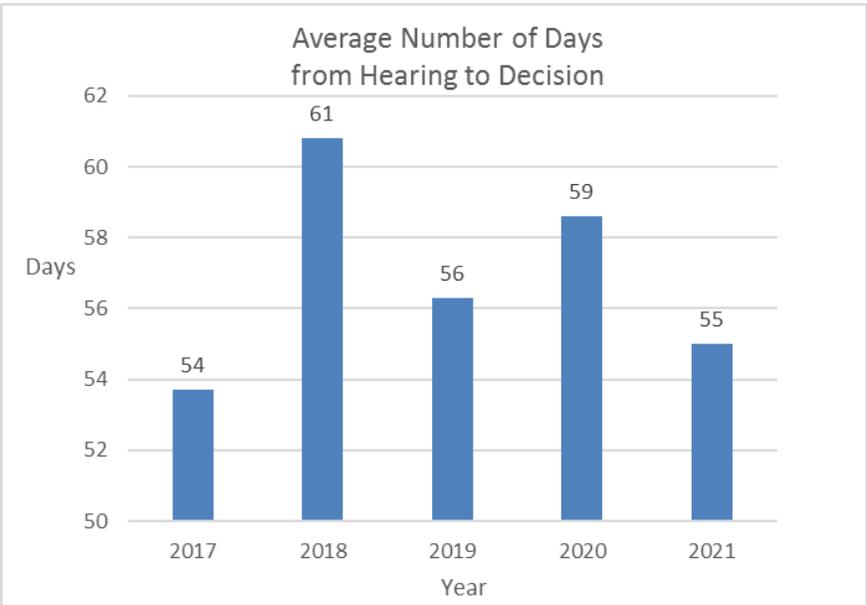
There were 4,427 new appeals in 2021, a 15% decrease year-over-year. However, this volume remains 3% higher than the five year average of new appeals and 40% higher than the 10 year average. Total appeal workload was 8,309 appeals, a 3% decrease. The decrease in total appeal volume was not as significant as the decrease in new appeal volume due to record setting appeal volumes in the previous years.



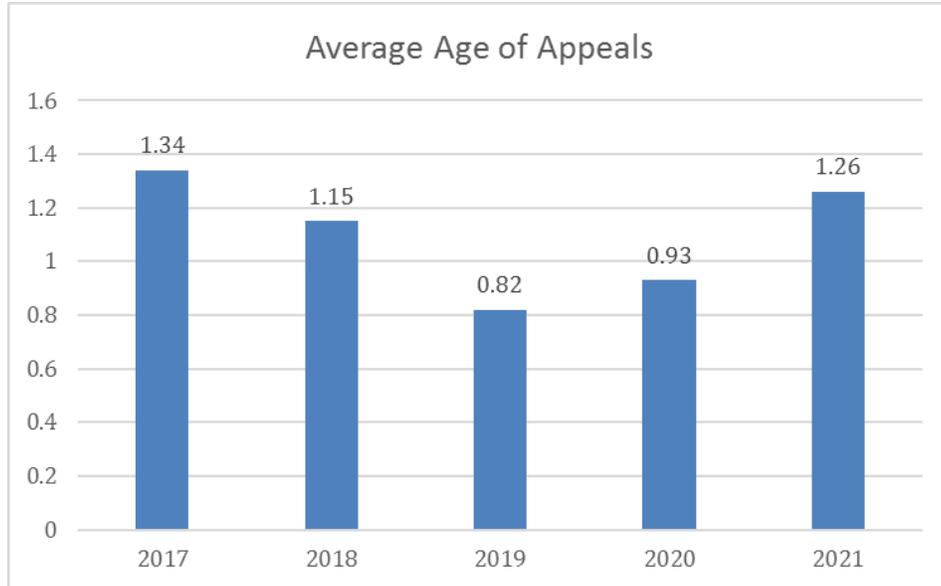
Total appeal completions were 5,225, an increase of 12% year-over-year and the highest level in 15+ years. This is a result of the Board expanding its capacity with the addition of a third Vice Chair, a Case Manager and additional administrative personnel in 2020.



The percentage of appeals resolved without a hearing was 96%, a record achievement. This high level attainment is due to the Board’s alternative dispute resolution and collaborative rather than adversarial processes. 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. This in turn ensures that a significant volume of carryover appeals does not develop which could affect the stability of the assessment roll.



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 55 days for the Board to issue written decisions following a hearing, well below the Board’s target of 60 days and an improvement versus previous years.



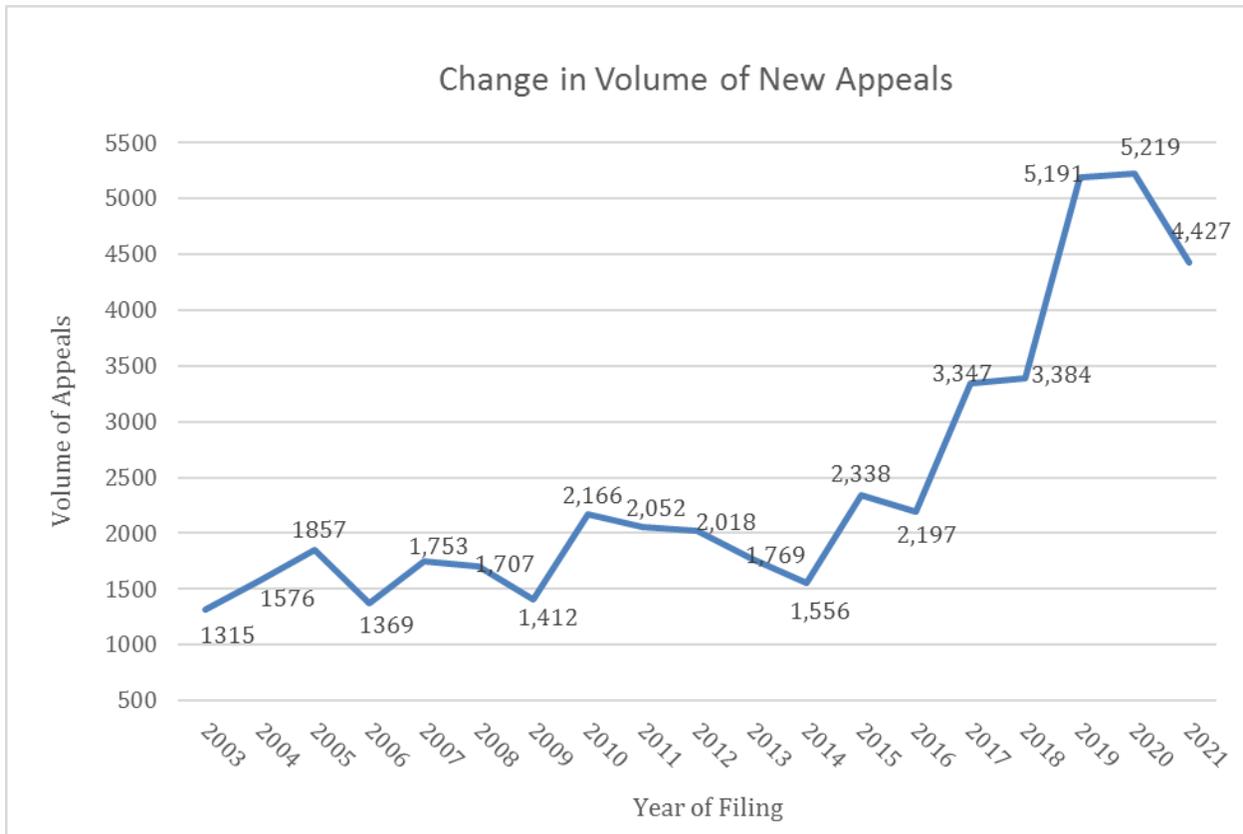
The average age of outstanding appeals at December 31, 2021 was 1.26 years. As mentioned earlier the increase was a result of matters outside the control of the Board, specifically, new appeal volume and appeals subject to decisions currently before the Courts or other matters outside the purview of the Board, such as the Additional School Tax (AST). Please see the following section for further information.

In the 2020 Annual Report the Board discussed having this statistic as an annual performance measure. Upon further consideration, as this metric is largely beyond the control of the Board, we do not include this metric as a performance target but will continue to report on the metric in this section of the annual report.

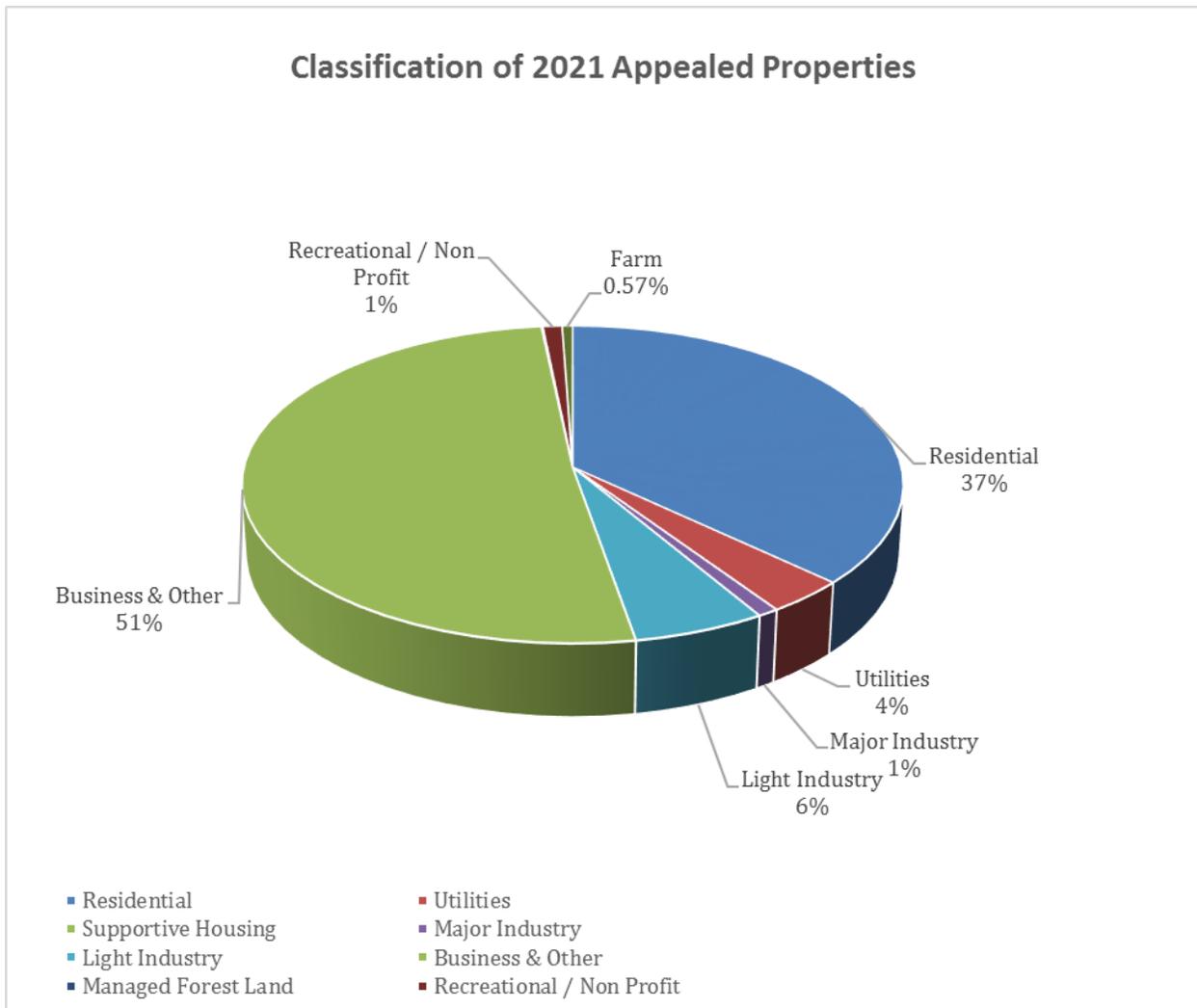
Analysis of Outstanding Appeals

Volume of New Appeals

The Board received 4,427 new appeals in 2021, a decrease over the prior year but an increase over historical averages.

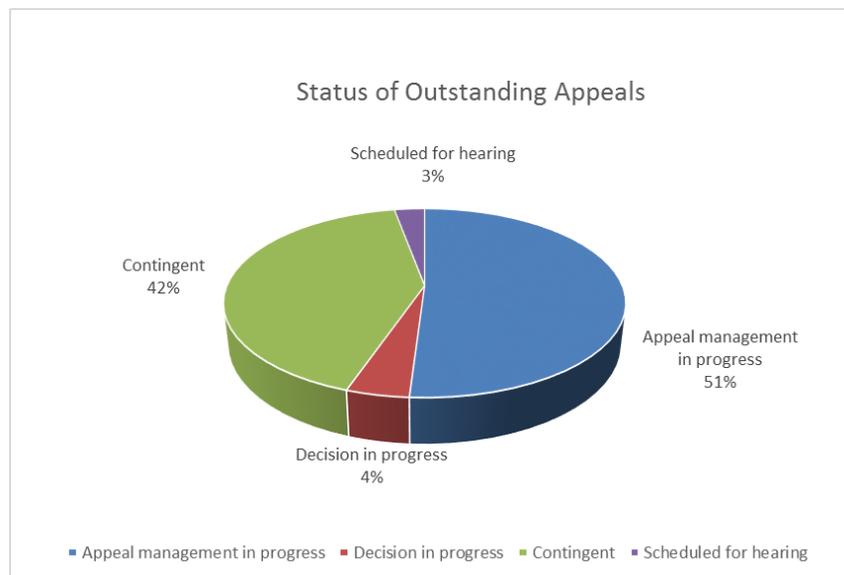
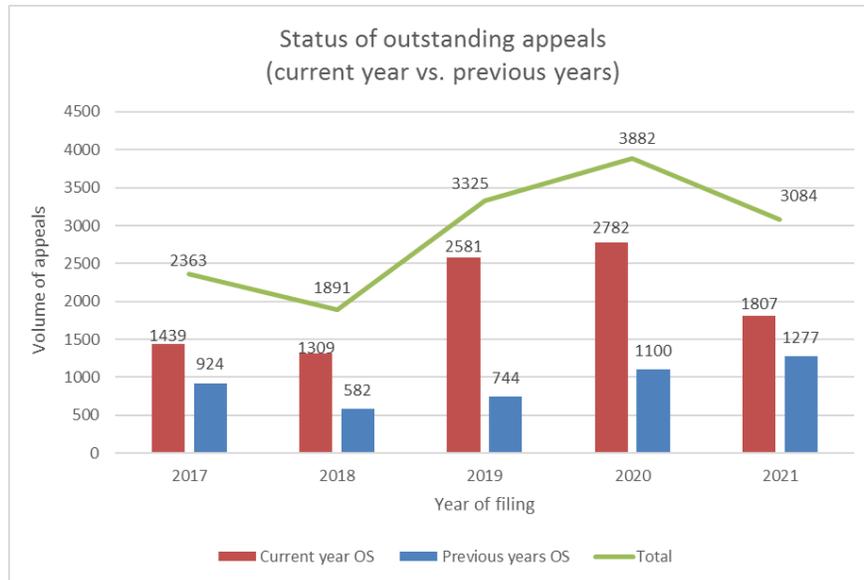


Consistent with previous years, most of the 2021 appeals were for either commercial & industrial properties or for residential properties. For more information on classifications see the [Prescribed Classes of Property Regulation](#) and note residential properties includes more than single-family residential dwellings such as residential development lands, multiple-family homes (i.e.: rental apartment buildings) and care homes.



Year-end Position

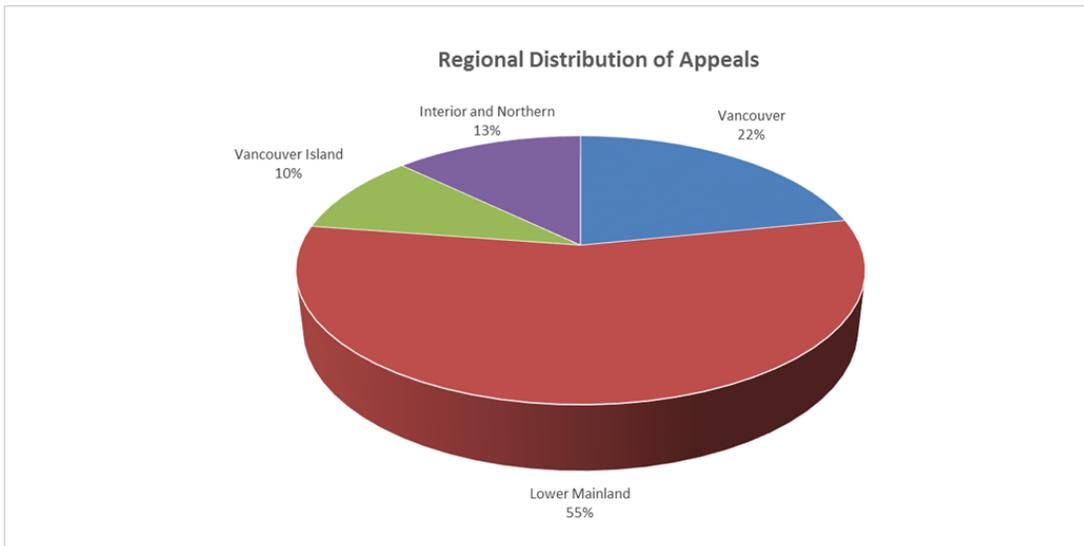
As of December 31, 2021, there were 3,084 appeals still open from 2021 and earlier years, this is a 21% decrease from the prior year. The portion attributed to current year appeals decreased 35%, which is a result of a 15% decrease in new appeal volume and a result of additional capacity at the Board. Previous year outstanding appeals increased 17% as a result of record setting new appeal volumes in the prior years.



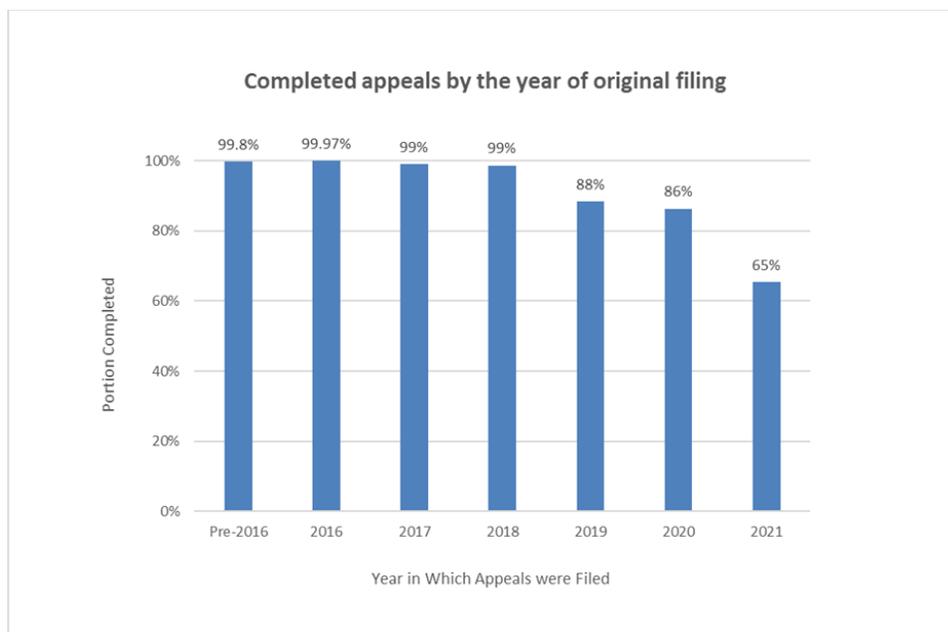
The Board is working with the parties to resolve active appeals which are listed as “appeal management in progress” in the above figure. If these appeals are not resolved through mutual agreement, the Board will adjudicate them either through a written submission or an in-person hearing.

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 increased to 42% of the Board's outstanding appeals. This is an increase compared to 25% the year prior. A review of Appendix 5 provides more detailed statistics, but note contingent appeals (Appendix 5, Pending Board or Court Decision) increased from 952 appeals in 2020 to 1,290 appeals in 2021, a 36% increase. The portion of appeals contingent on issues concerning the Additional School Tax (AST) appears to be the largest contributor with 634 appeals attributed to this issue.

With a higher population and business distribution, the majority of outstanding appeals (77%) are in the Lower Mainland and Vancouver.



The vast majority of 2020 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 2021, the Board received four decisions on a Board appeal. There are a total of 14 stated cases before the Courts (12 before the Supreme Court and 2 before the Court of Appeal). The coronavirus pandemic and associated public health response continues to affect hearings and decisions on stated cases.

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

- **[North Vancouver \(District\) v. Seaspan ULC](#)**, 2021 BCSC 1345
2013-08-00069 et al

This appeal concerned the effect of a remediation order on the actual value of several contaminated lands in North Vancouver. The Court found the Board erred in holding that the remediation order attaches only to the owner's interest and not to the land itself. The Court viewed that the order enhances the value of the land itself, and not simply the ownership interest of a particular owner by off-setting the burden imposed on the land value by the contamination. Thus, the benefit to a potential purchaser from the remediation does not depend on the negotiation of a contractual term in a future purchase but a benefit accruing to any owner of the land. The Appellant sought leave to appeal to the Court of Appeal.

- **[British Columbia \(Assessor of Area 04 – Central Vancouver Island\) v. Russell](#)**,
2021 BCSC 315
2019-04-00076

This appeal concerned 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. The Court found that the Board’s decision was correct and dismissed the appeal.

- **[Beach v Assessor of Area #01 – Capital](#)**, 2021 BCSC 1770
2020-01-00200

This appeal concerned the classification of five parcels of land located on Salt Spring Island. The Court held that the Board was correct in finding that the properties were properly classified as Class 1 – Residential instead of Class 9 – Farm, on the basis that the properties did not meet any of the criteria required to qualify for farm class status or a developing farm classification, based on the evidence before it.

- **[Preston v. British Columbia \(Assessor of Area #01 – Capital\)](#)**, 2021 BCSC 889
2019-01-00368/00369/00370

These appeals concern the classification of land associated with dwellings on private managed forest land. The Board found that land on which a dwelling stand is classified as Class 1 – residential and not Class 7 – managed forest land unless the dwelling is related to and used to further the activities of production and harvesting of forest resources on the private managed forest land. The Court found the Board’s conclusion was correct and confirmed the Board’s decision.

- **[Allard v. British Columbia \(Assessor of Area #24 – Cariboo\)](#)**, 2021 BCSC 1088
2019-24-00024

This appeal concerned the value of three properties in rural Williams Lake. The Appellant filed a stated case on the basis that 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. The Court found the Board was correct in respect of the questions raised by the Appellant and dismissed the appeal.

As at December 31, 2021, the Board has filed a stated case in the following appeals, but does not yet have a decision from the British Columbia Supreme Court:

[Broadway Properties Ltd v. Area 09 \(2021 PAABBC 20211338\)](#)

2020-09-00203

This appeal concerns the equitable value of a multi-family property in the City of Vancouver. The Board found the property's assessment was equitable compared with similar properties in the municipality and confirmed the assessment. The Appellant filed a stated case on the basis that the Board's decision relied on a narrow set of equity comparables rather a broader spectrum of similar larger and smaller properties in concluding that equity was achieved.

[District of Sparwood v. Assessor of Area #22 – East Kootenay \(Interim decision\) \(2021 PAABBC 20210045\)](#)

2020-22-00025/00026

These appeals concern the classification of two water treatment facilities, one located in the District of Sparwood and one in the District of Elkford. The Board determined the classification of the water treatment facilities by way of an interim decision to be Class 6 – business and other instead of Class 4 – major industry on the basis that they are not functionally and operationally integrated with their respective coal mines.

[Area 8 v. Amundsen et al \(2021 PAABBC 20210016\)](#)

2020-08-00080

This appeal concerns the value of 17 rural-residential properties occupied under a renewable Crown lease in the District of Squamish. The Assessor appealed the decision of the Property Assessment Review Panel to the Board. One of the Respondents filed a stated case on the basis that the Board misdirected itself as to the meaning of year-to year valuations under the

Assessment Act and disregarded roll histories addendum and amendments.
The appeal also concerns the limitations on use specified in a Crown lease.

[Musqueam Block F Land Ltd v. Area 09 \(2021 PAABBC 20210032\)](#)

2019-09-00617/00618/00619

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. The Board found that although the properties are Class 1 – Residential properties because they are “land which has no present use and which is neither specifically zoned nor held for business, commercial or industrial purposes” under the Prescribed Classes of Property Regulation; a separate determination must be made to determine whether the properties had “no present use” under the School Act provisions. The Board found that the properties concurrently have no present use for the purpose of classification under the Regulation, but to have present use under the School Act, and accordingly the additional school tax does not apply.

Two stated cases have been reported to be abandoned:

- **[Mason Investments v. Assessor of Area 11](#)**, 2020 PAABBC 20203298
- **[Oreck v. Area 09](#)**, 2021 PAABBC 20211500

The Board is awaiting two decisions from the BC Court of Appeal:

[Coquitlam \(City\) v British Columbia \(Assessor of Area #10 – North Fraser Region\)](#),

2020 BCSC 440

2018-10-00022/00075

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.

[North Vancouver \(District\) v. Seaspan ULC](#), 2021 BCSC 1345

2013-08-00069 et al

See above for the summary of this appeal.

Responses to Challenges in 2021

The Board continues to manage the recent historical shift to increased appeal volume. In 2021 the Board experienced its first full year of additional member and staff resources that resulted in the one of the highest appeal completion statistics in 15+ years. The Board also facilitated a very high percentage of appeals resolved without the need for costly adjudication, at 96%.

In addition to attainment of these records, the Board continued to ensure just and timely resolution of appeals despite the ongoing COVID-19 pandemic. The Board continued to operate with most members and staff working primarily remote. The Board also re-introduced measures to enable in-person hearings in compliance with WorkSafeBC and Provincial Health Orders.

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.

Pathway to Truth and Reconciliation with Indigenous Peoples

The Property Assessment Appeal Board (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 (TRC Report).

In 2015, the Truth and Reconciliation Commission of Canada issued its historic report and calls to action to redress the legacy of the residential school and advance the goal of reconciliation.

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.

The Board has set out the considerations and actions it has taken towards fulfilling the applicable calls to action. 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;
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.
- 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 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.

c. The Board’s Communications:

- The Board has included a land acknowledgment on its website and in all staff/full time-member email signatures.

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, etc.), keeping in mind the diversity of Indigenous peoples and Indigenous legal traditions.

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.

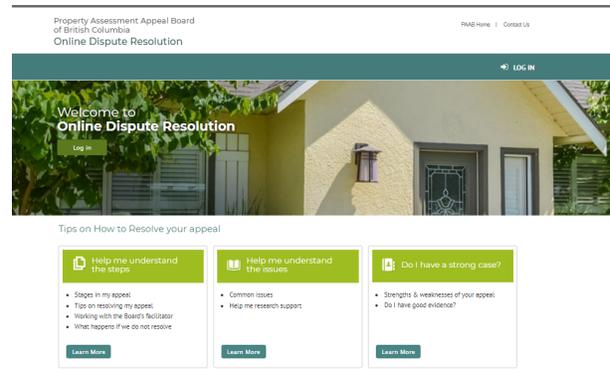
Other Activities

Access to Justice, Accessibility and Providing Digital Services

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:

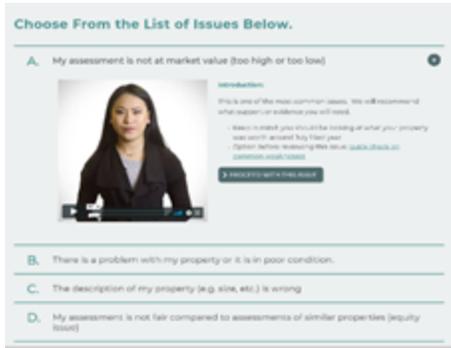
1. Telephone mediation;
2. Online Dispute Resolution (ODR).



The percentage of residential property owners choosing ODR increased from 23% in 2020 to 29% in 2021. Resolutions by mutual agreement decreased from 73% in 2020 to 64% in 2021, however this remains an improvement from 61% in 2019. Accordingly, appeals requiring adjudication increased from 15% in 2020 to 21% in 2021, but continues to be an improvement from 27% in 2019.

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

The Board also continues to offer its “Solution Explorer” website service. The 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.

The Board continues to work on additional initiatives to increase accessibility and access to justice. In the coming year the Board intends to deliver additional resources concerning the appraisal topic of equity. The Board intends to deliver a first of its kind Artificial Intelligence application as well as new white board videos.

Continuous Improvement and Innovation

The Board is committed to improving its processes and ensuring it meets its objectives of just and timely resolution of appeals in the most financially efficient and responsible ways. In order to ensure efficient use of public funds the Board has embarked on a thorough and complete review of its end-to-end business process. The Board has documented its current ‘as-is’ process and will complete a ‘to-be’ set of processes with a view to streamlining processes and ensuring value to stakeholders. Aside from documenting processes and gaining efficiencies, it is intended to use the documented processes to inform requirement definition for future consideration of a new case management system and other digital initiatives for stakeholders.

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.

In 2021 the Board received four complaints requiring an internal review or investigation. Most complaints concerned feedback with the appeal process in general (i.e.: appeal process from initial complaint to BC Assessment, then filing an appeal with the Property Assessment Review Panel and then the Board) or the outcome of a Board Decision. The average turn-around time to handle a complaint was within five business days.

Following best practices as set out by the Ombudsperson of BC, the Board will report out on these statistics on an annual basis. As this is the first year collecting such information, comparative statistics are not available for the year prior.

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, 2021 to March 31, 2022 is \$2.155 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2021/2022, 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)	%
2021/22	\$2,155	\$2,130 ²	\$25	1.2%
2020/21	\$2,170	\$2,020	\$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%

The Board forecasts it will be 1.2% under budget in fiscal 2021/22, with the following notes:

The Board collected \$145,000 in appeal fees and forecasts billing the Surface Rights Board \$21,500 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 2021/22 are forecasted based on expenditures to December 31, 2021

Looking Forward to 2022

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 2022:

1. To complete or schedule for hearing, by March 31, 2022, 75 to 85% of the active 2021 commercial and industrial appeals.
2. To complete or hear, by December 31, 2022, 90 to 100% of the 2022 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 2022 appeals is known following the May 2, 2022 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, 2021

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
Zahra Jimale	Vice Chair	October 1, 2022
Audrey Suttorp	Vice Chair	December 31, 2022
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, 2024
Kimberly Jakeman	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, 2025
Dale Pope	Member	December 31, 2022
Kenneth Thornicroft	Member	December 31, 2022
Bruce Turner	Member	December 31, 2022
Candace Watson	Member	February 18, 2024

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

2021 Appeal Completion Compared to 2020

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2021				
New Appeals	4,427	1,807	2,620	59%
Prior Year Appeals	3,882	1,277	2,625	67%
Year 2021 Total	8,309	3,084	5,225	63%
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%

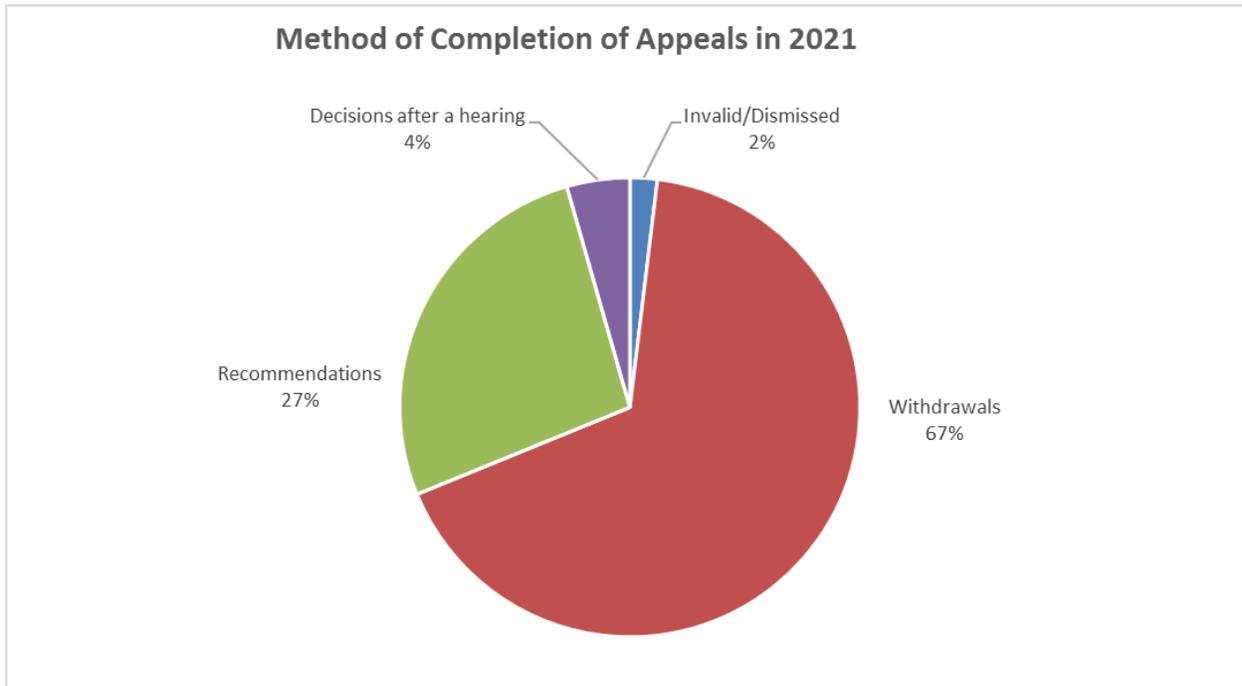
Appendix 4

Appeal Completions by Year of Appeal

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/21
		Dismissed	Withdrawals	Recommendations	Decisions after a hearing ¹		
2021 ²	4,427	92	1,758	654	116	2,620	1,807
2020	2,787	7	1,395	575	97	2,071	716
2019	825	1	275	144	15	1,435	390
2018	119	0	49	22	3	74	45
2017	32	0	9	3	0	12	20
2016	23	0	8	2	0	10	13
Pre-2016	96	0	2	1	.0	3	93
TOTAL	8,309	100	3,496	1,398	231	5,225	3,084

Notes:

1. Decisions can be made through an in-person hearing or by way of written submissions from the parties.
2. With an appeal deadline of April 30 in 2021, the time period for completing 2021 appeals is from May 1 to December 31.



Appendix 5

Summary of Outstanding Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2020 APPEALS ¹			PRIOR YEARS ²		
	Dec 31/21	Dec 31/21	April 30/21	Inc./ (Decr.)	Dec 31/21	Dec 31/20	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	1,573	1,301	4,427	(71%)	272	2,735	(90%)
SCHEDULED FOR HEARING	89	39	0	N/A	50	169	(70%)
PENDING BOARD OR COURT DECISION	1,290	419	0	N/A	871	952	(9%)
DECISION IN PROGRESS	132	48	0	N/A	84	26	223%
TOTAL OUTSTANDING APPEALS	3,084	1,807	4,427	(59%)	1,277	3,882	(67%)

Notes:

1. April 30, 2021 was the filing deadline for the 2021 appeals.
2. Includes all outstanding appeals to the Board from the 2020 and earlier rolls.

Year	Total Outstanding Appeals - Prior Years	Pending Board/Court Decision - Prior Years	Total Outstanding vs. Pending Decision
2021	1,277	871	68%
2020	1,100	565	51%
2019	744	266	36%

Appendix 6

Board Activities in 2021 Compared to Prior Years

Board Activity	Results in year:				
	2021	2020	2019	2018	2017
Overall Appeal Caseload					
New Appeals Registered	4,427	5,219	5,191	3,384	3,347
Prior Year Appeals (beginning of year)	3,882	3,325	1,891	2,363	1,795
Total Appeals	8,309	8,544	7,082	5,747	5,142
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	779	695	648	466	694
# of Appeals Involved	5,017	3,484	3,019	3,203	4,323
Settlement Conferences Held	26	48	20	23	26
Hearing Statistics					
# of In-Person Hearings	6	3	9	4	6
# of Hearing Days	16	3	24	15	14
# heard by Written Submissions	156	166	194	120	124
Appeal Completion Method					
By withdrawals/dismissal orders	3,596	2,860	2,350	2,305	1,556
By recommendations	1,398	1,527	1,172	1,249	1,060
By decisions after a hearing	231	275	235	302	163
Appeals					
Number Completed	5,225	4,662	3,757	3,856	2,779

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
2021/22 ¹	1,467	385	2	85	110	80	2,130
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
2017/18	933	223	2	96	104	36	1,394
2016/17	672	223	4	51	113	51	1,114

Notes:

1. Expenditures for fiscal year 2021/22 are forecasted based on actual expenditures to December 31, 2021.