

2024 Annual Report

Property Assessment Appeal Board



BOARD CHAIR'S MESSAGE

I am pleased to present the Board's annual report for 2024.

The Board's mandate is to provide for the just, efficient and independent resolution of assessment appeals. The Board reviews the accuracy and consistency of the property assessments before it, which, in turn contributes to the integrity and stability of the assessment roll.



Independent decision makers, faithfully acting under their statutory authority to apply the law enacted by our elective representatives, support rule of law and democracy. I am proud to serve these ideals.

In late 2024, the Board began recruitment of a new Vice Chair, who will replace James Howell when he retires from the role in 2025. Mr. Howell's public service career spans over two decades and I have had the privilege of working with Mr. Howell since 2014. Mr. Howell has served as a Vice Chair since 2017. I thank Mr. Howell for his years of service to British Columbia's and the Board, which he will continue in his role as a part-time Member.

All of the Board's appointees and administrative staff provide front-line services to parties to appeals. The Board's full-time staffing for 2024 is consistent with the five-year average, despite record total appeal volume. The Board has faced considerable turnover in the entry-level Appeal Administrator role and difficulty with permanent staffing resulting from incumbents on temporary assignments within Government. I welcome Government's new direction on temporary assignments as a positive step towards respecting operational needs while allowing for development opportunities for public servants.

In 2024, the Board received 19 stated case requests under sections 64 or 65 of the *Assessment Act*. Each request represents a draw on Board resources as the Board is required to prepare the Notice of Stated Case and file it with the Supreme Court. In light of the parallel availability of judicial review post-*Yatar*¹, and the reality of stated case scheduling, the role of stated case may be fully subsumed within the parallel judicial review process. As is seen by the number of stated cases outstanding and yet to be heard from 2019 and 2020, the accelerated timelines contemplated by the section 65 of the *Assessment Act* are not seen in practice. Anecdotally, lay applicants, typically arising from the Board's residential

¹ *Yatar v. TD Insurance Meloche Monnex*, 2024 SCC 8

stream, appear to face challenges navigating the statutory requirement to bring the hearing on within one-month of filing and many of those stated cases are eventually abandoned.

A key priority for 2025 is the procurement of a new case management system to replace the Board's aging system. The technological infrastructure for the Board's current system is at end of life and does not meet participants' technological expectations or the Board's needs. In 2024, the Board took steps towards procurement including producing an options analysis building on the Board's business requirements. The Board continues to work with its partners in Government to procure an appropriate replacement.

For 2024, the Board met all of its performance targets.

1. Board Performance: The Board received 4,315 appeals in 2024—a similar volume the prior year, and a continuation of the high appeal volume that began in 2017. The Board's overall appeal burden was over 9,000 appeals.

The Board completed 4,430 appeals in the 2024 calendar year. This represents a small increase over last year's results. In the 2024 calendar year, the Board issued over 200 adjudicated decisions, involving 257 appeals, which is consistent with the Board's five-year average. The Board continued to meet its goal of providing its decisions within an average of less than 60 days.

The Board exceeded its residential completion target with 96.5% of those appeals complete or heard by December 31, 2024. The Board's residential appeal managers, administrative team and part-time members are to be congratulated for their strong performance.

The Board met the commercial and industrial (IC&I) appeals target for 2024. This represents an improvement over the 2023 appeal cycle and a successful response to challenges faced in that year. An increasing number of IC&I appeals proceeded to hearing over 2023 (117 compared to 70 in the prior year). I thank the commercial appeal managers, part-time members, administrative team and parties for their dedication to improving on last year's performance. For 2025, the Board will implement a similar plan. The 2025 appeal cycle may face different challenges as a result of industry consolidation and resulting staffing changes.

The number of appeals resolved by way of mutual agreement (recommendations and withdrawals) continues to be the major driver of this statistic. The Board will continue to work with the parties to achieve mutual resolution on appeals. The Board did schedule a large number of lagging appeals for hearing in the 2024 calendar year. Through the parties' cooperation, the majority of those hearings did not proceed and were resolved by agreement. In 2025, the Board anticipates similar results.

In 2024 the Board piloted an accelerated option in the residential appeal management stream for online dispute resolution, resulting in a faster time to appeal completion. The Board is exploring whether to continue the pilot in 2025 or focus on other initiatives related to the proportional resolution of residential appeals.

2. Outstanding Appeals: Due to the annual nature of the assessment roll, there will always be some carryover appeals. The number of prior year appeals will vary as a result of a number of factors, including annual appeal volumes, number of appeal resolutions, and number of contingent appeals. For 2024, the Board was able to make a modest reduction to the number of carryover appeals compared to 2023. This is the result of increased completions and similar current year appeal volume.

At the end of 2024, the Board had 1,414 appeals in contingent status (that is, in abeyance pending the outcome of another Board decision or a Court decision). Of those, 1,028 appeals relate to the applicability of the Additional School Tax (AST).

The Board and parties have developed a pathway on the AST appeals and hearing dates are set for three key issues in July of 2025. The addition of AST jurisdiction to the Board continues to impact our appeal volume and year-to-year carryover.

3. Pathway to Reconciliation and Diversity and Inclusion: The Board is committed to truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report. Key Board staff and full-time appointees completed training on Two-Eyed Seeing and Cultural Safety and Wise Practice through the Government, which occurred in late 2024. A 2024 full-Board meeting included trans-inclusivity training provided by Mx. Lee Nevens.

Looking forward to 2025, the Board will continue to improve access to our processes, and achieve efficiencies whenever possible:

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- I. Continue stakeholder engagement on the implementation of changes to the commercial and industrial appeals appeal stream, including earlier dates for exchange of information.
 - II. Implement of a Code of Conduct for participants in Board proceedings.
 - III. Improve the Board’s efficiency through the procurement of a new case management system to replace the Board’s legacy system.
 - IV. As with other sectors, the Board will continue the important and ongoing work of improving diversity and inclusion, which includes the following:
 - a. The Board will continue to recruit qualified staff and members from diverse backgrounds to ensure that we adequately represent all British Columbians, particularly those from Indigenous communities.
 - b. Continue the long path of Reconciliation with Indigenous Peoples through the education and cultural training for our staff and members, recognition and incorporation of Indigenous law, review of the Board’s processes, and contextual application of the Board’s existing processes.

The Board will apply the principles of collaboration, engagement, transparency, and innovation in addressing challenges and delivering on its role as an independent, neutral arbiter of assessment appeals.

It is a privilege to serve British Columbians.



Erin L. Frew, Chair

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Board Profile

The Property Assessment Appeal Board is a quasi-judicial tribunal established under the *Assessment Act*. It is the second level of appeal for most property assessments in the Province of British Columbia, following the Property Assessment Review Panels.

There are four common issues in assessment appeals:

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

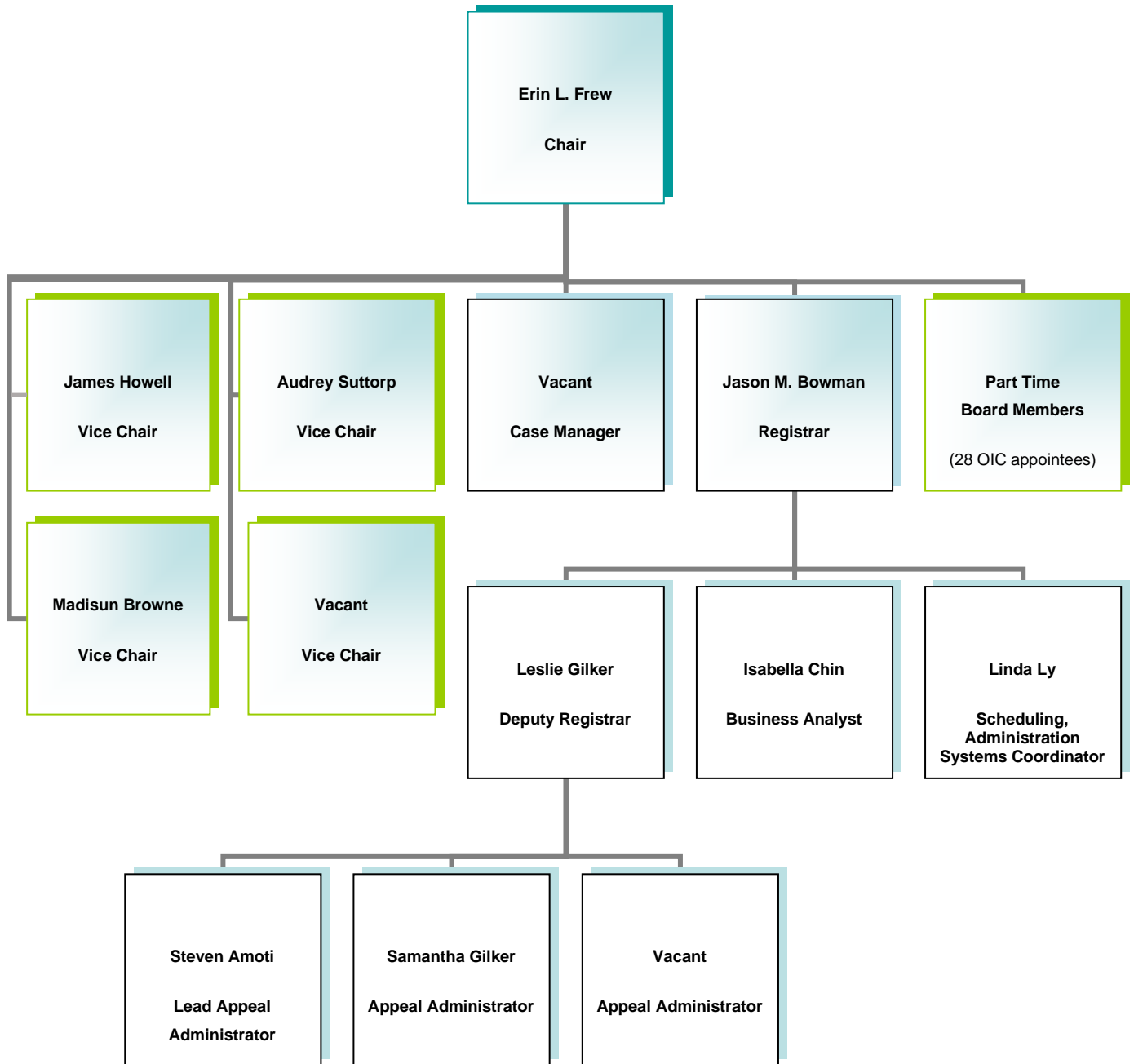
The Board's objectives are

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

The Board is independent from the Property Assessment Review Panels and BC Assessment, and is accountable to the Attorney General. As of December 31, 2024, the Board had four full-time Board members (including the chair, and three vice chairs), 28 part-time Board members and six staff.

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

Organization Chart



Report on Performance

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

	Target	Result
2023 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2024	76.5%
2024 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2024	96.5%
Decisions following a hearing	Issue decisions (on average) within 60 days	58
Appeal resolution without a hearing	90% or greater	94%

The Board closely monitors its performance throughout the year in order to maintain a focus on just and timely resolution of appeals. In 2024 the Board met or exceeded its four performance metrics. This is an improvement over the prior year when three goals were met and completion of commercial and industrial (IC&I) appeals did not meet the target.

The Board acknowledges the parties to the Board’s appeals for their collaboration and cooperation in order for the Board to meet these performance targets. The Board also acknowledges its appointees and staff for their dedication and effort.

IC&I appeal reporting is for the prior year, 2023. In consideration of 2024 IC&I appeal completions, the Board anticipates meeting or being close to its target to resolve 75% of 2024 IC&I appeals by March 31, 2025.

Residential appeal completions remain strong at 96.5%. This is slightly less than the year prior at 97%, but remains well above the Board’s 90% target. The Board continues to benefit from its online dispute resolution portal as well as a concerted effort to begin appeal management as soon as possible upon receipt of appeals.

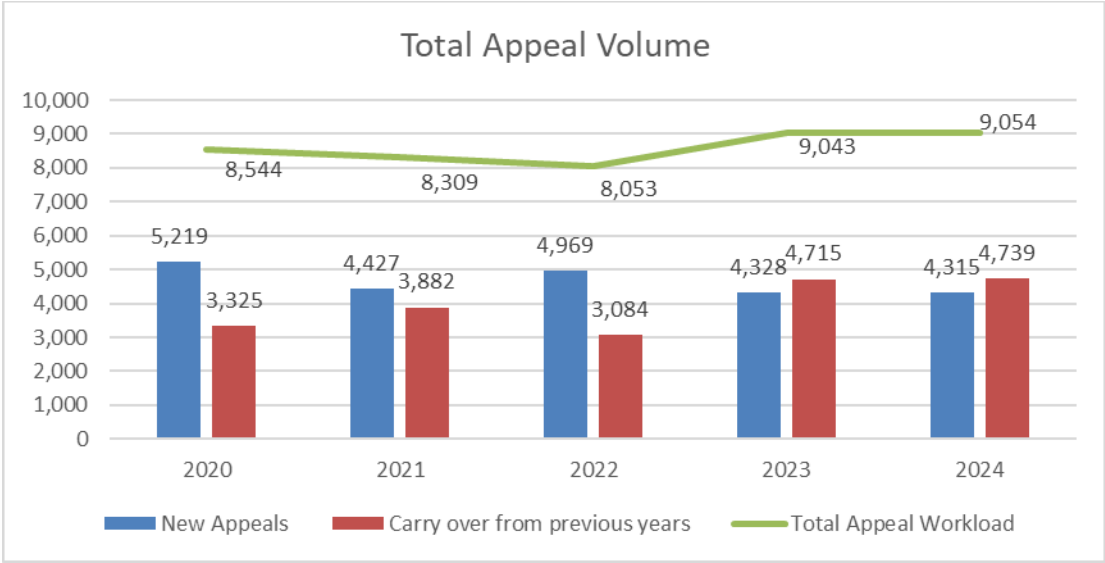
In order to support the Board’s mandate to resolve appeals in a timely manner, the Board issued decisions within 58 days of the conclusion of the hearing. This is a slight increase from 57 days in the year prior but still within the target of 60 days.

A highlight of the Board is the high level of appeals resolved by mutual agreement, or without a hearing. This is a testament to the cooperation and collaboration of the parties before the Board. Maintaining this high level is important for the Board and the parties before the Board, to keep costs at a minimum and resolve appeals in a much shorter time frame than going to adjudication. In 2024, 94% of appeals were resolved without the need for a hearing, which is improved over the year prior at 92% and better than the 90% target.

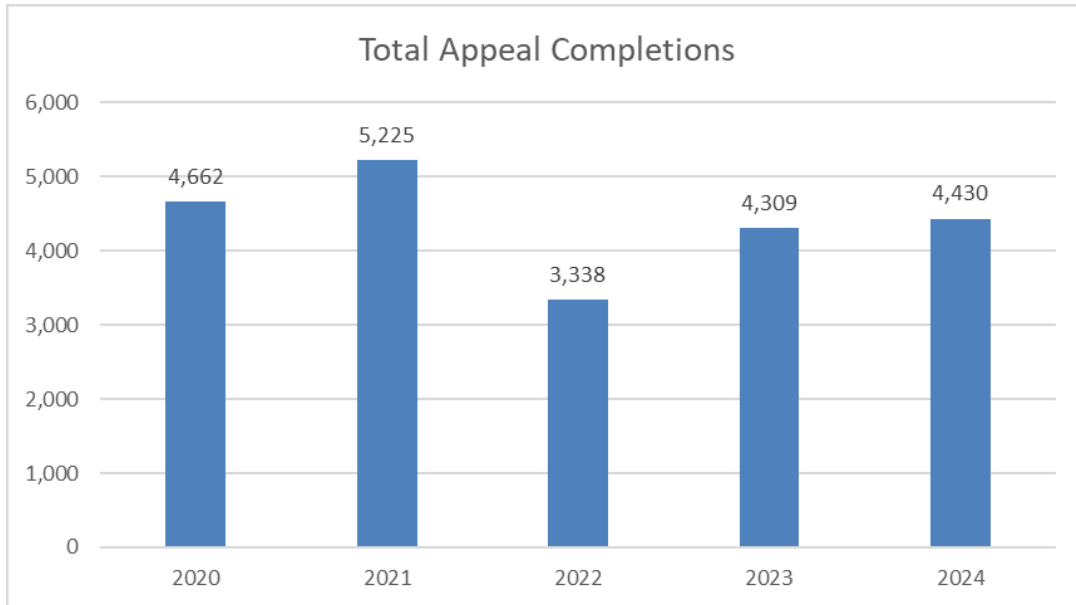
Turning to appeal volumes, the following table compares the Board’s workload for the previous three years:

Activity	2022	2023	2024
New appeals received in year	4,969	4,328	4,315
Carryover from earlier years	3,084	4,715	4,739
Total appeal workload	8,053	9,043	9,054
Appeals completed during the year	3,340	4,307	4,430
Average age of appeal (years)	1.32	1.33	1.95

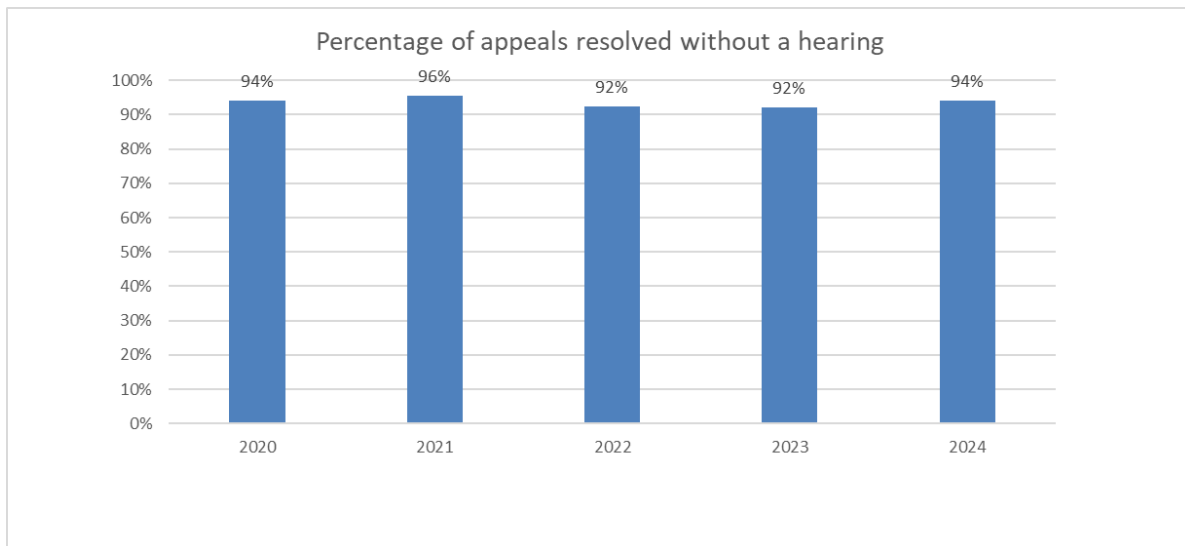
New appeals remained relatively the same compared to the previous year as well as carryover appeals and the total appeal workload. Appeals completed increased by 3%, primarily as a result of a focus to improve appeal completions of IC&I appeals. In order to manage the continuing record total appeal workload, the Board continued to rely on its part-time members, which provides the Board additional capacity, when and as needed, and ensures decisions are rendered in a professional and timely manner. The average age of appeals increased to 1.95 as a result of increased prior year appeals which will be discussed next.



Total appeal workload was 9,054 appeals, fairly consistent with the prior year. This continued record level of appeal volume is primarily driven by carryover appeals. Carryover appeals are a combination of IC&I appeals not resolved in the year prior, for the aforementioned reasons, and for awaiting decisions of the Courts on several substantive issues as discussed later in this report.

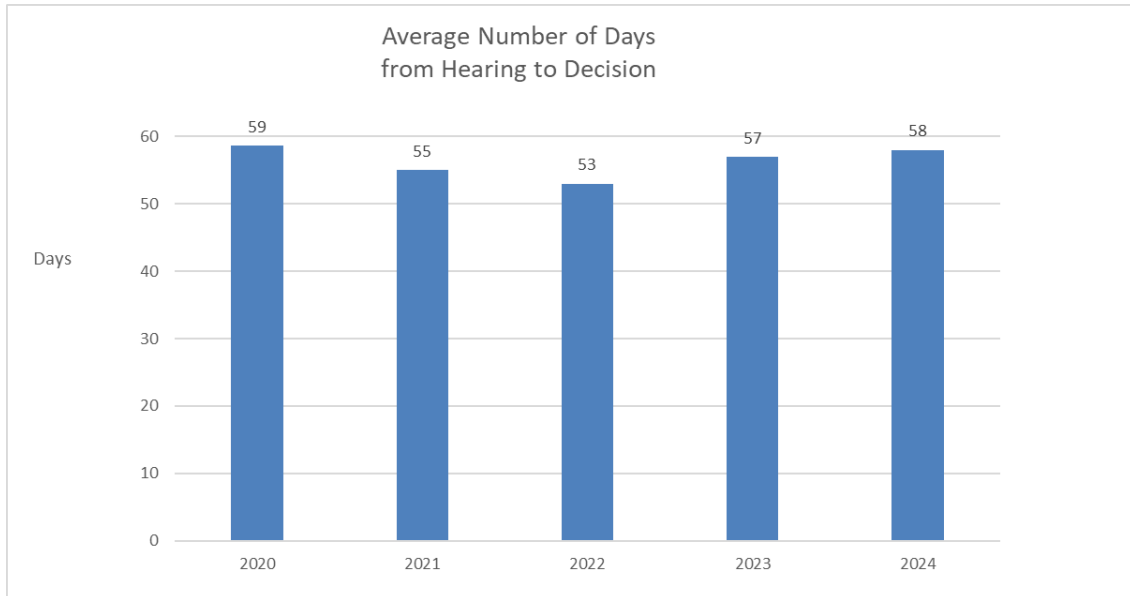


Total appeal completions were 4,430 an increase of 3% year-over-year. This was primarily as result of resolving carryover appeals from the prior year.



The percentage of appeals resolved without a hearing increased to 94%. The Board relies on alternative dispute resolution processes and the cooperation of the parties to resolve appeals without a hearing.

Maintaining a high percentage of appeals resolved without a hearing is critical for timely resolution of appeals as well as to avoid costly and time-consuming adjudication.

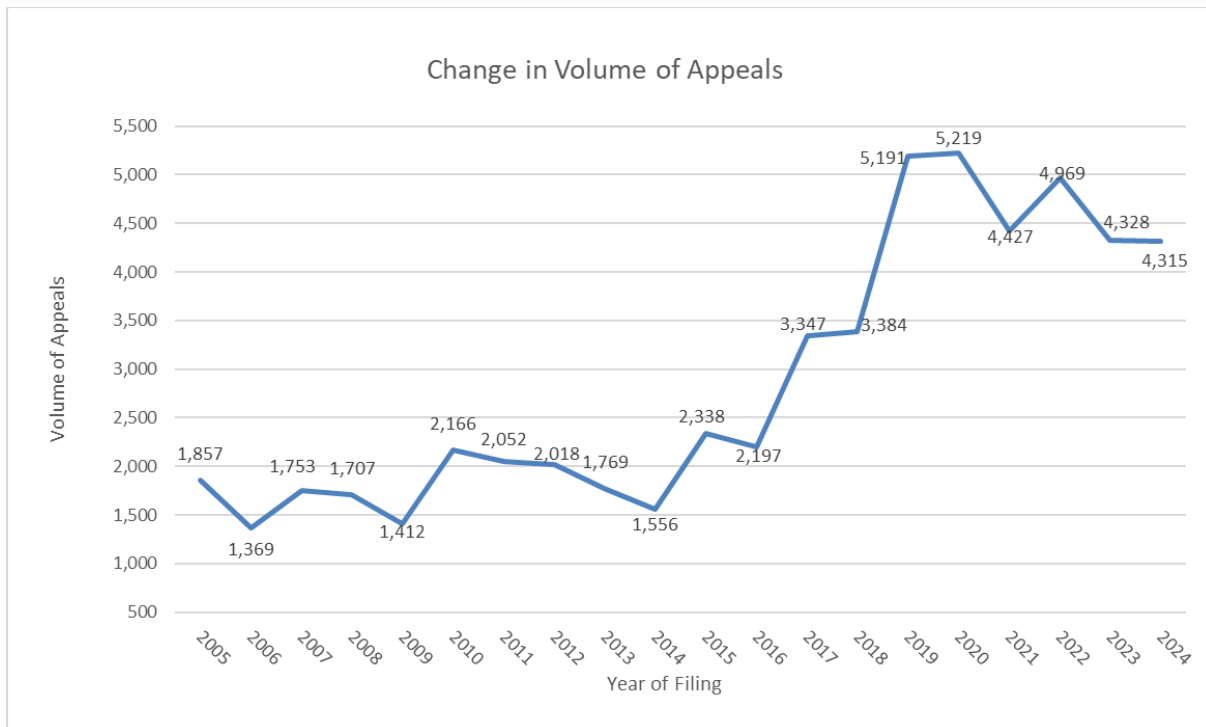


For appeals which do not resolve, the Board adjudicates primarily through hearings by written submission, or on an exception basis for complex appeals only, an oral hearing. On average, it took 58 days for the Board to issue written decisions following a hearing, which remains better than the Board’s target of 60 days, albeit an increase of one day compared to the year prior.

Analysis of Outstanding Appeals

Volume of New Appeals

The Board received 4,315 new appeals in 2024, which was essentially consistent with the prior year and 11% lower than the prior five-year average; however, the Board’s volume continues to be well above historic averages.

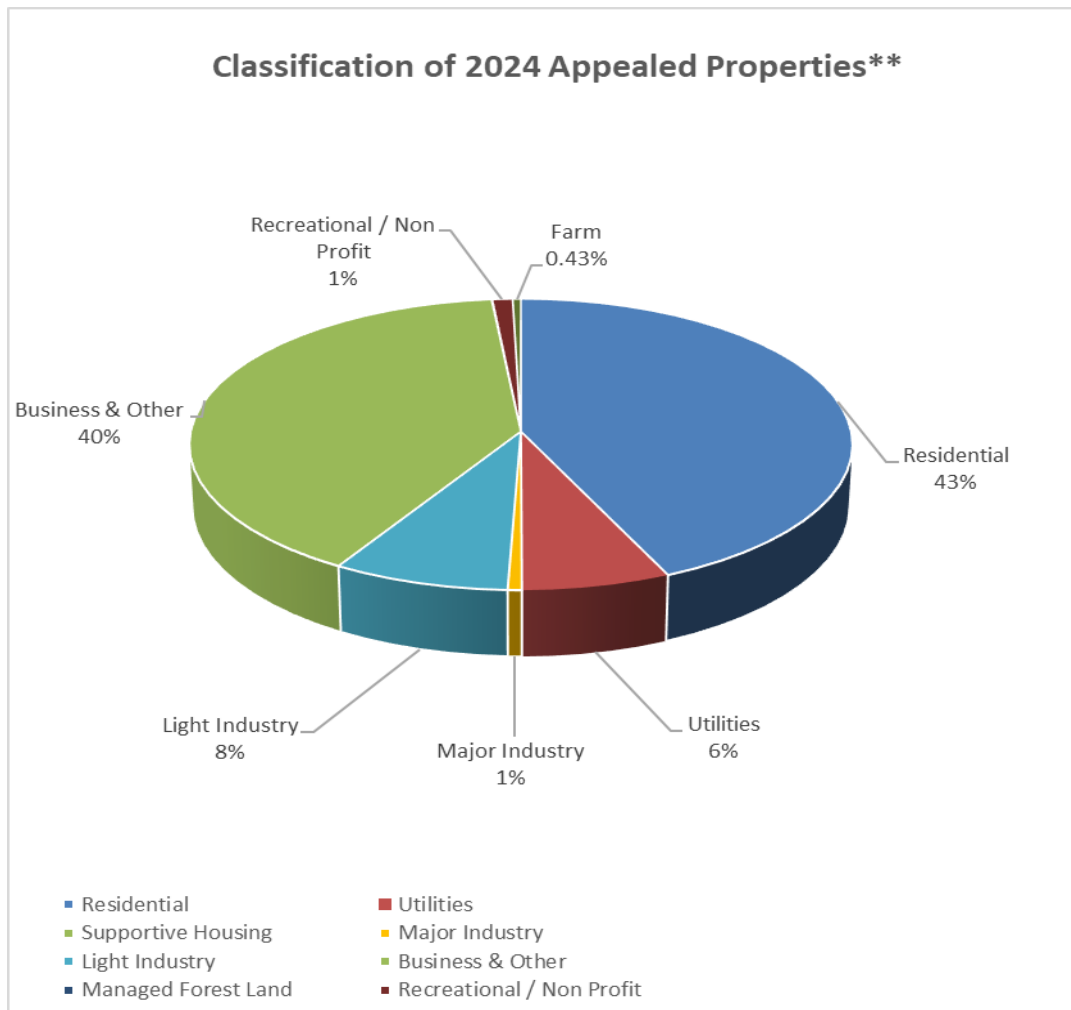


The following discussion relates to classification of properties under appeal under the [Prescribed Classes of Property Regulation](#).

Similar to the year prior, the greatest proportion of any of the property classes appealed was residential properties. In 2024, 43% of appeals were class 1 residential properties, which was a decline from the prior year at 49%. The year-over-year decline may be attributed to stabilizing property values, whereas in 2023 values increased more significantly. Class 6 Business and other was the second greatest proportion at 40% which compares to 36% in 2023. Industrial properties (classes 4 & 5) represented 9% in 2024 versus 6% in 2023, a 3% increase. The cumulative 7% increase for classes 4, 5, and 6 is offset by

a 12% decrease in 2023. This is of note as it may be a normalization of the 2023 increased appeal fee for non-residential properties. The proportion of rolls to total appeals remained stable from 2023 to 2024, after a substantial decline from 2022, which may reflect a decrease in IC&I strata appeals in response to the fee change. Additionally, the proportion of IC&I appeals with a total value of less than \$500,000 from 2023 to 2024 remained stable, which may also reflect stabilization.

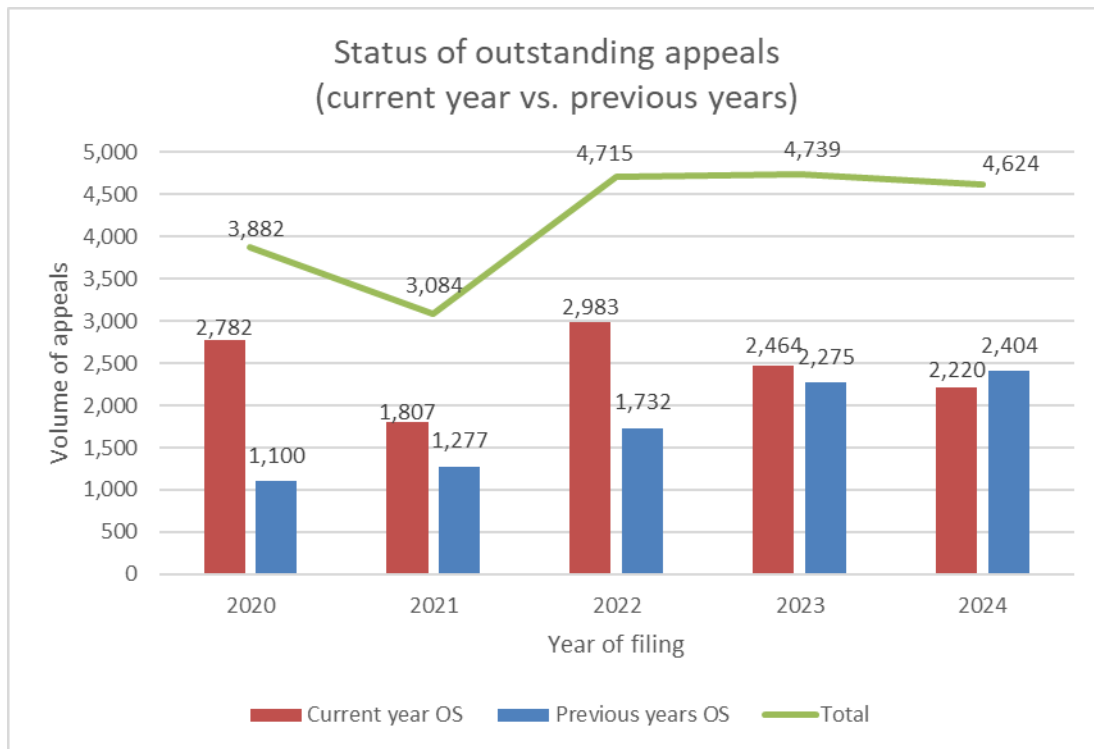
Please note that class 1 residential properties for the purpose of the below chart includes more than appeals of single-family houses and condominiums, and includes other class 1 properties such as residential development lands, multiple-family homes (for example, rental apartment buildings) and care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



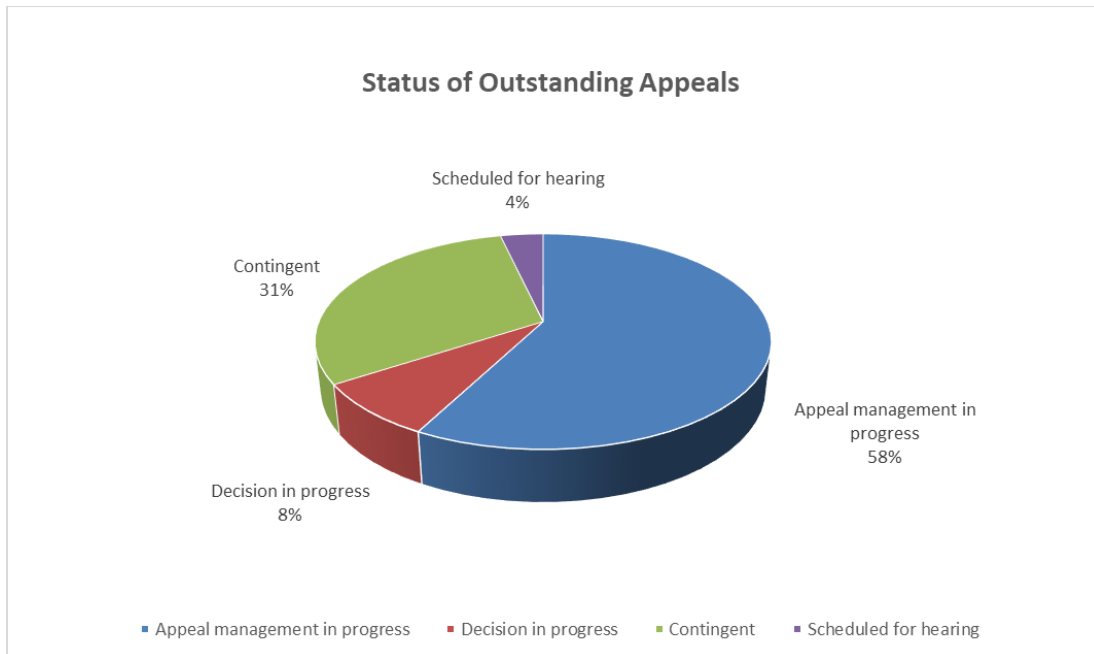
**Properties with split classification will be reported multiple times in this chart, which may result in the over representation of certain class types.

Year-End Position

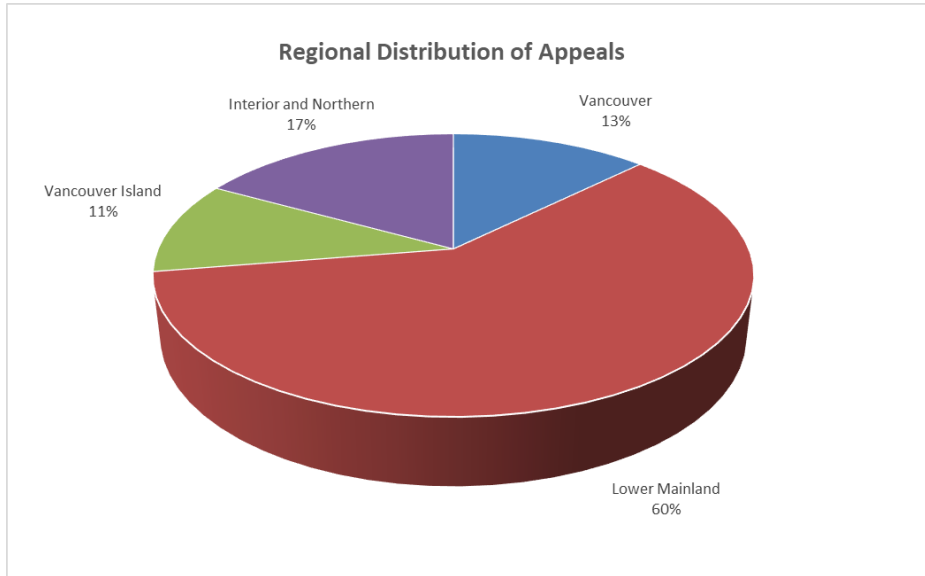
As of December 31, 2024, there were 4,624 appeals still open from 2024 and earlier years. The volume of outstanding appeals has leveled off, which is positive. The portion attributed to current year decreased by 10% due to increased appeal completions. Previous year outstanding appeals increased by 5%, attributed to growing appeal carryover outside the control of the Board. Over the past few years the Board has been cautioning that there is an increasing list of carryover appeals as a result of the Board and the parties to appeal awaiting court decisions on a few key areas, including the application of the additional school tax, which is now returned to the Board. A systemic change in the Board's statistics occurred in 2024 as the previous year's outstanding appeals is now greater than current year.



The Board is working with the parties to resolve active appeals which are listed as “appeal management in progress” in the figure below. If these appeals are not resolved through mutual agreement, the Board will adjudicate them either through a written submission or an oral hearing. Decision in progress infers the hearing has been scheduled or completed, and the decision should be forthcoming. Contingent appeals are cases put in abeyance pending the outcome of a decision before the Courts or Board. The portion of contingent appeals remains the same at 31% as in the year prior.

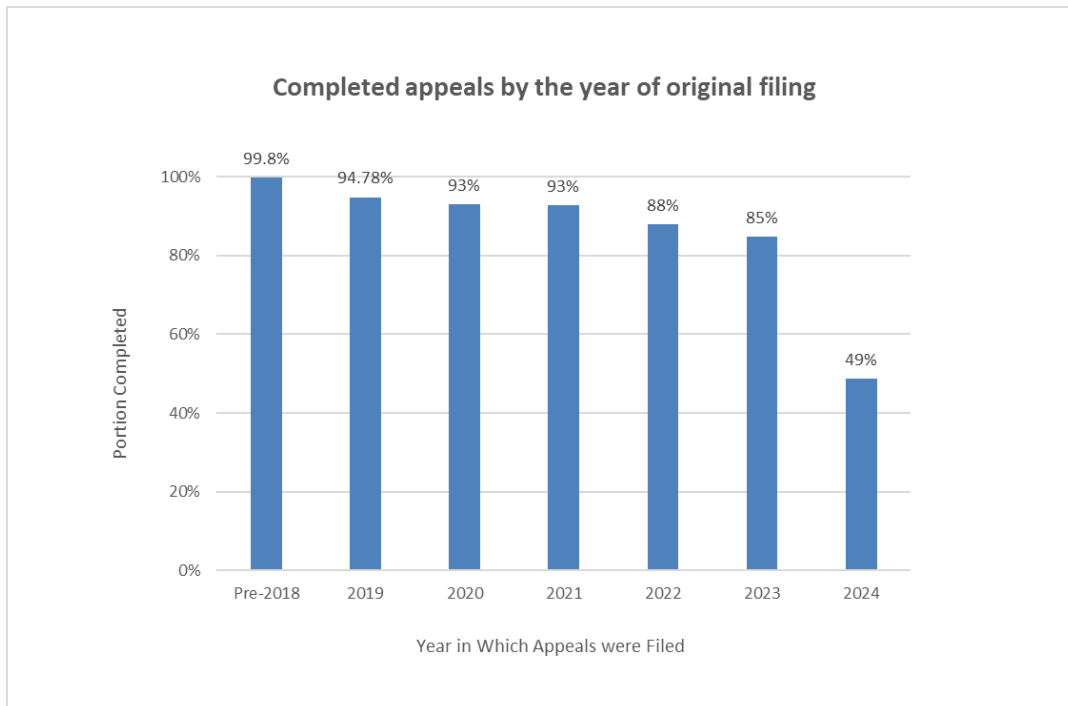


With a higher population and business distribution, the majority of outstanding appeals (71%) are in Vancouver and the Lower Mainland.



The vast majority of 2023 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. A party may seek leave to appeal a decision of the Supreme Court to the British Columbia Court of Appeal. Interim decisions of the Board may be reviewed by way of a section 64 stated case. In addition to the stated case process, post-*Yatar*², judicial review of a Board decision is also available. At this time, there is limited guidance as to the scope of available judicial review.

The Board received two requests to state a case and 17 requirements to state a case in 2024. The Board filed 11 notices of stated case in 2024.³ The Board received one judicial review.

Of the 17 requirements to state a case under section 65 of the *Assessment Act*, 13 were filed in respect of decisions arising from the Board's residential-stream appeals and four were filed in respect of IC&I appeals.

The Board received five decisions from the Courts, as follows.

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

Fraser Park Realty Ltd v Area 14, 2024 BCCA 385: Madam Justice Bennett (in Chambers) referred the leave application to a division of the Court of Appeal as the application for leave involves reconsideration of the *Arts Umbrella v. British Columbia (Assessor of Area 09 – Vancouver)*, 2007 BCCA 45 and the availability of an appeal to the Court under a section 64 stated case. The scheduled hearing before the panel was adjourned to provide notice to the Attorney General.

² 2024 SCC 8

³ The Board refused the two requests to state a case. The Board declined to file one requirement to state a case on the basis the person was not "affected" by the Board's decision. One was withdrawn by the applicant prior to filing. Two stated cases were received in respect of the same Board decision and filed together. Three stated cases received in 2024 were filed in 2025.

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

***TELUS Communications Inc. v British Columbia (Assessor of Areas #08/09 – Vancouver Sea to Sky Region)*, 2024 BCSC 2210:** The Board declined to grant leave to appeal to the Appellant who failed to file a timely notice of complaint to the Property Assessment Review Panel in respect of 18 appeals. Its notices of complaint were sent to an incorrect email address. Leave was denied because the Board found the Appellant’s failure to file a notice of complaint to the Review Panel could have been avoided with review and, therefore, was not due to circumstances beyond the owner’s control pursuant to section 50(4.3) of the *Assessment Act*. The Appellant filed both a stated case and a judicial review. The Court found the Board erred and concluded that the standard to obtain leave to appeal from the Board pursuant to section 50(4.3) is reasonableness. Therefore, if a person seeks leave from the Board on the basis that they were reasonably diligent in attempting to appeal to PARP, but did not succeed, it is appropriate for the Board to grant leave to appeal. As the Court decided on the stated case, the Court did not provide any guidance on the scope of judicial review.

***British Columbia (Assessor of Area #14 – Surrey/White Rock) v Fraser Park Realty Ltd.*, 2024 BCSC 1480:** Two encumbrances restricted the use to which the property could be put and the question was whether they must be considered when determining the property’s value under the *Assessment Act*. Both were created under private contracts and both ran with the land. The Court identified two principles in decisions of the Board and the Courts, articulated in *Seaspan ULC v. North Vancouver (District)*, 2022 BCCA 433. First, in a line of cases including *Command Aviation Services Ltd et al v. Area 15*, 2008 PAABBC 20070592, the Board concluded that if the registered encumbrance was a private agreement, its significance for assessment purposes depended on whether the agreement was binding on subsequent purchasers. Second, when the restriction on use was the result of government exercising its power, such as in relation to taxation, expropriation, zoning, or environmental regulation, the restrictions on use must inform assessment. Here, one encumbrance prohibited operation of a grocery store and the other imposed certain requirements for parking areas. Both were registered on title. The Court found the Board was correct in its decision and concluded that both ran with the land and therefore both were relevant to the assessment of the property.

Knezevic v. British Columbia (Assessor of Area #01 – Capital), 2024 BCSC 561: The appeal raised two issues of classification in relation to managed forest lands. On a 90-acre parcel of private managed forest land, a dwelling was located and the first question was whether or not the land on which the dwelling sat should be Class 7 – Managed Forest Land or Class 1 – Residential pursuant to section 24(1) of the *Assessment Act* and the *Private Managed Forest Land Act* and regulations thereunder. The Court concluded the Board correctly stated the legal test from *Preston v. British Columbia (Assessor of Area #01 – Capital), 2021 BCSC 889* in relation to the use of the dwelling for producing or harvesting harvest resources. The Board found the actual use was insufficient to meet the test. The Court concluded that the Board’s erred in its application of the test and the Board’s findings of fact met the standard for Class 7 – Managed Forest Land.

The second question related to the valuation of managed forest land, which is based on inputs including proximity to the nearest sawmill, log dump, or log dump site. The question was whether the distances in the *Managed Forest Land and Cut Timber Values Regulations* should be measured based on actual distance, either by road or sea, or measured using a straight-line approach. The subject property’s class depended on which approach was used. The Court concluded that the Board’s conclusion was based on reliability and consistency rather than the purpose of the regulation, which was to determine value based on access to processing. The Court determined the actual distance was the appropriate measure and remitted the matter back to the Board.

Matsuri Foundation of Canada v. British Columbia (Assessor of Area #01 – Capital), 2024 BCSC 172: Matsuri sought a tax exemption under section 15(1)(d) of the *Rural Taxation Act* on the basis that a 31-acre island is a “place of public worship.” Matsuri is a charity whose purposes include the advancement of the Shinto religion. The Board concluded that for the 2022 taxation year, Matsuri had not established that the public were invited to and had access to the property. On this basis the Board concluded the principal use was private worship rather than public worship and the exemption was denied. In an appeal by way of stated case, Matsuri accepted that finding of fact but argued that based on equity and fairness in relation to other similar properties in British Columbia, the exemption should be granted. The Court concluded that the schemes under the *Rural Area Taxation Act* and the *Assessment Act* do not create a gap in relation to exemptions for places of public worship that warrant consideration of factors beyond

“public invitation” and “principal use”. The Court expressed concern that the multi-factor analysis proposed by Matsuri adds non-statutory and non-principled considerations into property tax exemptions. Consequences may include variability and inconsistency. The Board’s findings as to public invitation and principal use were not challenged and remain intact. The Court found the Board was correct.

The following stated case was dismissed by consent order:

Frere v Area 20, 2023 PAABBC 20232657 [filed November 22,2023]

As at December 31, 2024, there were 13 outstanding stated cases before the Courts - 11 before the Supreme Court and two before the Court of Appeal. Of the stated cases in which there is no decision from any Court, four arise in respect of stated cases filed in 2019 or 2020. Of the dated stated cases, all arise from the residential stream. The average age of the outstanding stated cases yet to be heard at any level is 1.55 years, which is largely attributable to party inactivity.

There are currently two stated cases filed with the Court of Appeal:

Goldberg v British Columbia (Assessor of Area #09 – Vancouver Sea to Sky Region) : The Supreme Court dismissed the Applicant’s stated case appeals (2022 BCSC 1294) and awarded costs against the Applicant (2023 BCSC 2255). This appeal is on the inactive list.

Fraser Park Realty Ltd v Area 14: see above comments.

As at December 31, 2024, the Board has received (and filed) a stated case in the following appeals, but does not yet have a final decision from the British Columbia Supreme Court:

Kress v. Area 27, 2024 PAABBC 20242727 [filed January 9, 2025]: These appeals concern two essentially vacant properties in the District of Hudson’s Hope. The stated case concerns the Board’s decision on actual value and whether the Board’s analysis was biased in favour of the Assessor.

Bresalier et al. v. Area 08, 2024 PAABBC 20243029 [filed January 8, 2025]: These appeals concern leasehold properties located in the District of Squamish. The stated case concerns the Board’s decision on value, including, the bundle of property rights being valued, and the Board’s mandate.

Broadway Properties Ltd. v. Area 09, 2024 PAABBC 20232165, [filed January 7, 2025]: These appeals concern a Vancouver development property. The Board reduced the assessments on the basis of equity. The stated case concerns the Board’s decision on equity, in particular, competitive market set, value to owner, and grouping of parcels.

McGuire v. Area 04, 2024 PAABBC 20242183 [filed October 9, 2024]: This appeal concerns a Port Alberni bed and breakfast. The stated case concerns the Board’s decision on actual value.

Teck Metals Ltd. v. Area 21, 2024 PAABBC 20221370 [filed September 5, 2024]: These appeals concern various vessels in a Trail smelter. The stated case concerns the interpretation of “electrolytic tanks” and “dust and particulate collectors” under subparagraph 1.2(1)(c)(i) of the *Assessment Act Regulation*.

1180268 BC Ltd v. Area 04, 2024 PAABBC 20232504 [filed August 27, 2024]: This appeal concerns vacant acreage in Tofino. The stated case concerns the Board’s decision on actual value.

Ball v. Area 08, 2024 PAABBC 20241853 [filed July 8, 2024]: This appeal concerns a Whistler residence. The stated case concerns a recusal application.

Koocanusa Projects PVT Ltd. v. Area 22, 2024 PAABBC 20233975 [filed April 24, 2024]: This appeal concerns four industrial lots in Kimberley. The stated case concerns the Board’s decision on value, in particular what, if any, effect on value results from contamination.

Green et al. v. Area 04, 2024 PAABBC 20233262 [filed April 2, 2024]: This decision on these appeals concerns the application of costs and a remedy under subsection 57(4) of the *Assessment Act*. The stated case concerns the application of rule 21(1) of the Board’s *Rules of Practice and Procedure*, and the application of subsection 57(4).

0852111 BC Ltd v. Area 04, 2024 PAABBC 20240023 [filed March 21, 2024]: This appeal concerns two high-bank waterfront properties in the Malahat area. The Board confirmed one assessment and ordered the other decreased. The stated case concerns the decision to hear the two appeals together, the role of the Assessor’s appraiser, production of property record cards, and the reasoning of the Board in reaching its decision on value and equity.

Ross v. Area 04, 2024 PAABBC 20234770 [filed March 18, 2024]: This appeal concerns a waterfront property in Duncan Rural. The Board found the assessment was within a reasonable range of its assessed value and there was no persuasive evidence of inequity. The stated case concerns the Board’s decision on value and equity.

Blackman v AA 11, 2020 PAABBC 20202374 [filed December 15, 2020; last updated January 13, 2021]: This appeal concerns the value of a residential duplex in the City of Richmond. The Appellant filed a stated case on the basis that the Board’s decision relied on comparable sales which could not achieve the same highest and best use as the subject property.

Dr. C.A. Whittington Inc., Inc. No. BC 0839557 v AA 08, 2020 PAABBC 20203024 [filed October 6, 2020; last updated January 20, 2021]: The Board declined to grant leave to appeal to the owner of a property who missed the deadline to appeal to the Board on the basis that the failure was not outside of the owner’s control. The Board found the Assessor exercised diligence in sending the assessment to the mailing address listed on title for the subject in the Land Titles Office. The Board found that the owner could have accessed the assessment online and was aware of the Review Panel deadline from the prior year’s appeal.

992704 Ontario Ltd v AA 9, 2020 PAABBC 20190684 [filed August 19, 2020; last updated January 22, 2025]: 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.

Pan v Area 01, 2019 PAABBC 20191340 [filed December 23, 2019; last updated June 10, 2022]: This appeal concerns the value of a single-family home and the effect on value of a neighbouring nuisance. The Board confirmed the assessment on the basis that there was only a \$10,000 difference (on a total assessment of \$760,000) between the two expert reports.

Six stated cases have been reported to be abandoned; however, the Board has not received notice the stated cases have been discontinued or dismissed by consent order:

Brown v. Area 04, 2024 PAABBC 20233310 [filed March 18, 2024]

McKeown v. Area 04, 2024 PAABBC 20233813 [filed March 18, 2024]

Goossen v Area 21, 2023 PAABBC 20231646 [filed November 27, 2023]

Eliberts Real Estate Inc v Area 04, 2023 PAABBC 20231340, Eliberts Real Estate Inc v Area 04, 2023 PAABBC 20232509 [filed September 5, 2023]

McIntyre v Area 17, 2023 PAABBC 20222824 [filed February 14, 2023]

Responses to Challenges in 2024

The Board worked diligently to meet its four performance targets in 2024. The Board is on track to meet its target threshold for IC&I appeals by March 31, 2025.

The Board tracks and monitors performance throughout the year and communicates the same to the agent community and BC Assessment. The Board continues to work with its stakeholders to make enhancements to practices and procedures. In 2024 the Board worked with IC&I appeal stakeholders to tighten dates to resolve appeals mutually or move the appeals to adjudication. Due to collaboration and effort on behalf of the parties, many appeals that would have otherwise remained in appeal management for longer periods have completed.

As telegraphed in the 2023 annual report, an increasing number of IC&I appeals concluded with a Board decision (117 compared to 70 in 2023). This was offset by a decrease in residential appeals concluding in decision (140 compared to 267 in 2023). However, IC&I appeals are typically more complex and adjudication is costlier.

In 2024 the Board piloted an accelerated option in the residential appeal management stream for online dispute resolution. The outcomes were positive with the time to resolution of the appeals declining. As the pilot was limited in scope the Board is exploring whether to continue the pilot in 2025 or focus on other initiatives to reduce the cost, effort and time for parties and the Board to resolve residential appeals.

The Board continues its ongoing efforts to enhance its case management system (CMS). The Board's legacy CMS is over 20 years old, built on dated technology, and does not meet stakeholder expectations for document handling. In prior years, the Board has put considerable effort towards identifying business and functional requirements. In 2024 the Board completed an options analysis to identify potential replacement strategies. The Board is currently working with the Tribunal and Agencies Support Division (TASD) to prepare a business case and submit it for capital funding. Assuming the project is approved, current timelines are to initiate the project in late 2025 with an estimated completion date in early 2027.

Other Activities

Pathway to Truth and Reconciliation with Indigenous Peoples

The Board is committed to truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report. The Board recognizes that its core subject matter (that is, the assessment of the market value of the fee simple interest in land) is inherently colonial.

The Board acknowledges the barriers faced by Indigenous peoples in accessing justice, including lack of representation of Indigenous peoples among staff and Board members and the limited availability of culturally safe spaces, processes and services. The Board is committed to implementing specific and measurable actions that will be monitored and evaluated on an ongoing basis to meet the Board's commitments to truth and reconciliation and to better serve Indigenous peoples.

In addition, we undertake to further develop, in consultation with Indigenous peoples, a pathway to truth and reconciliation which will address the following areas:

1. The Board's Processes,
2. The Board's Staff and Members, and
3. The Board's Communications.

As of this date, the Board has taken the following actions and steps:

a) The Board's Processes

- The Board has instituted a land acknowledgment at the commencement of hearings.
- The Board published Information Sheet 16, "*Accessibility and Inclusion*" with the express purpose of ensuring every person who engages with the Property Assessment Appeal Board (the Board) has the opportunity to participate fully and equitably in the Board's processes.
- Board's flexible processes are used to further reconciliation where Indigenous participants self-identify.
- The Board incorporates Indigenous law into appeal management where raised by a party.

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”. In addition to past training, this year, full-time appointees and staff members participated in training in Intellectual Virtues – Two-Eyed Seeing and Cultural Safety and Wise Practice.

c) The Board's Communications

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

d) The Board's Recruitment

- The Board has modified its recruitment practices to focus on core skills competencies and remove formalistic barriers that represented poor proxies for the required skills of a member or vice chair. As part of written assessments, all applicants for Vice Chair or Member roles are invited to provide how they as members would contribute to enhancing diversity and inclusion at the Board. These efforts were productive in increasing the Board's representation through the appointment of well-qualified members of diverse backgrounds, as well as members of all backgrounds with a shared commitment to inclusion and diversity.

Moving forward, the Board will develop a specific pathway or plan as follows

a) The Board's Processes

- The Board will investigate changes to
 - ✓ ensure the Board's rules, forms and processes are appropriate and safe, including how hearing rooms are set up, the type of evidence presented in hearings and how that evidence is presented.
 - ✓ ensure the Board's processes are flexible and open to other ways of being and knowing, (e.g. incorporating Indigenous legal traditions such as ways of

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

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.

- Declaration Action Plan (2022)
- *Declaration on the Rights of Indigenous Peoples Act* (2019)
- BC Human Rights Tribunal: *Expanding Our Vision: Cultural Equality & Indigenous Peoples' Human Rights* (2020)
- *Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls* (2019)
- Truth and Reconciliation Commission of Canada: *Calls to Action* (2015)
- United Nations Declaration on the Rights of Indigenous Peoples (2007)

Disclosures

Section 38 Disclosure: Public Interest Disclosure Act Annual Report

The purpose of British Columbia’s *Public Interest Disclosure Act (PIDA)* is to promote transparency, accountability, and ethical conduct within the public sector by providing a safe and effective framework for employees to report serious wrongdoing in their workplace. It aims to protect whistleblowers from retaliation and ensure that disclosures are handled appropriately and fairly. This report is prepared pursuant to Section 38 of the Act.

Disclosures Received (2024 Reporting Period)

- a.
 - i. disclosures received - 0
 - ii. referrals of disclosures - 0
 - iii. number acted on - 0
 - iv. not acted on – 0
- b. the number of investigations commenced as a result of a disclosure – 0
- c. finding of wrongdoing – 0
 - i. description of the wrongdoing – Not Applicable
 - ii. recommendations, including those made by the Ombudsperson – not applicable
 - iii. corrective action taken in relation to the wrongdoing or the reasons why no corrective action was taken – not applicable
- d. any other information prescribed by regulation - None

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.

Following best practices as set out by the Ombudsperson of BC, the Board reports out on complaint and feedback statistics on an annual basis.

Year	Number of complaints	Average response time (days)
2024	2	1
2023	8	13
2022	7	6
2021	4	5

In 2024 the Board received two complaints requiring an internal review or investigation. This was fairly consistent in volume, with the prior years. Most complaints concerned feedback with the outcome of a Board decision, the appeal process in general (that is the process from complaint to BC Assessment, then appeal to the Property Assessment Review Panel and then to the Board) or perceived apprehension of bias. The average turn-around time to handle a complaint was within one business day.

More information about complaints, comments or suggestions can be found on the [Board’s website](#) or by contacting the Board.

Board Member Remuneration Disclosure

Is available on the Board’s website: https://www.assessmentappeal.bc.ca/download_file/view/368/

Board Finances

The Board’s budget for April 1, 2024 to March 31, 2025 is \$2.632 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2024/2025, 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)	%
2024/25	\$2,632	\$2,475 ⁴	\$157	6.0%
2023/24	\$2,438	\$2,315	\$123	5.0%
2022/23	\$2,277	\$2,061	\$216	9.5%
2021/22	\$2,155	\$2,111	\$44	2.0%
2020/21	\$2,170	\$1,997	\$173	8.0%
2019/20	\$1,718	\$1,750	(\$32)	(1.9%)

The Board forecasts it will be 6.0% under budget in fiscal 2023/24, primarily as a result of vacant full-time staff/appointees, in addition to the following notes.

The Board collected \$785k in appeal fees, an increase from \$781k in the prior year. The Board forecasts billing the Surface Rights Board, Safety Standards Appeal Board and the Building Code Appeal Board, \$4k each (\$12k total) for management services. These revenues reduce the overall funding requirement from the property tax levy.

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

⁴ Expenditures in Fiscal 2024/25 are forecasted based on expenditures to December 31, 2024

Looking Forward to 2025

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, including implementation and enforcement of a participant Code of Conduct.

Targets for 2025:

1. To complete or schedule for hearing, by March 31, 2025, 75 to 85% of the active 2024 commercial and industrial appeals.
2. To complete or hear, by December 31, 2025, 90 to 100% of the 2025 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 2025 appeals is known following the April 30, 2025 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, 2024

Name	Position	Term Expiry Date
Erin Frew	Chair	February 15, 2028
Madisun Browne	Vice Chair	December 1, 2026
James Howell	Vice Chair	December 31, 2028
Audrey Suttorp	Vice Chair	December 17, 2028
Justin Allin	Member	June 12, 2026
Karen Ameyaw	Member	May 23, 2026
Yasin Amlani	Member	May 23, 2026
Fiona Anderson	Member	July 6, 2027
Christine Arnold	Member	May 23, 2026
Allan Beatty	Member	December 31, 2029
John Bridal	Member	December 31, 2026
Christopher Chung*	Member	May 23, 2026
Larry Dybvig	Member	December 31, 2026
Joash Fang	Member	July 6, 2027
Mandy Hansen	Member	December 31, 2026
Courtnee Helem	Member	May 23, 2026
Zahra Jimale	Member	July 6, 2027
Steven Guthrie	Member	April 1, 2029
Howard Kushner	Member	December 31, 2026
David Lee	Member	December 31, 2026
Howard Mak	Member	November 4, 2026
Camille Karlicki	Member	July 6, 2027

Robert Metcalf	Member	December 31, 2026
Edwina Nearhood	Member	December 31, 2025
Mike Polomark	Member	July 6, 2027
Dale Pope	Member	December 31, 2026
Janice Thomas	Member	May 23, 2026
Kenneth Thornicroft	Member	December 31, 2026
Bruce Turner	Member	December 31, 2026
Candace Watson	Member	February 18, 2027
Bob Wickett	Member	May 23, 2026
Philip Yang	Member	May 23, 2026

**on leave

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

2024 Property Assessment Appeal Completion Results Compared to 2023

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2024	New Appeals	4,315	2,220	49%
	Prior Year Appeals	4,739	2,404	49%
	Year 2024 Total	9,054	4,624	49%
2023	New Appeals	4,328	1,864	43%
	Prior Year Appeals	4,715	2,275	52%
	Year 2023 Total	9,043	4,739	48%

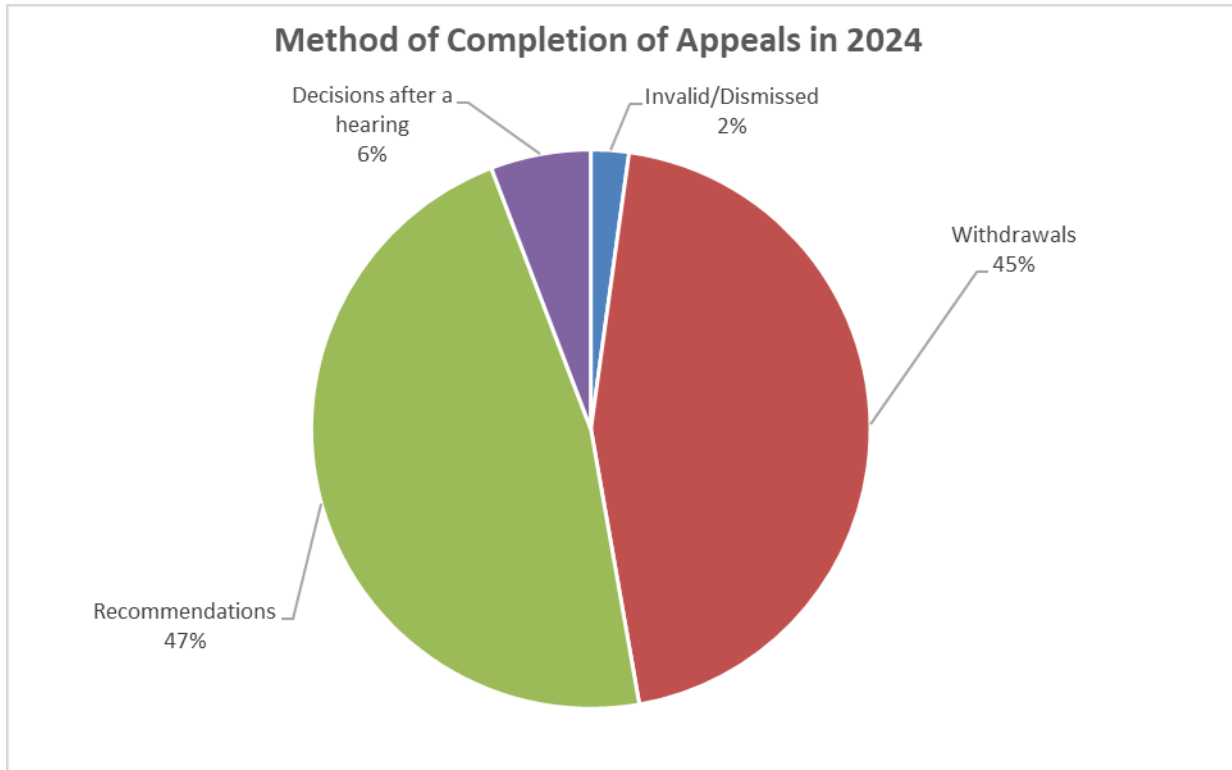
Appendix 4

Property Assessment Appeals Completion Results by Appeal Year

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/24
		Dismissed	Withdrawals	Recommendations	Decisions after a hearing ¹		
2024 ²	4,315	88	885	995	127	2,095	2,220
2023	2,464	7	746	879	93	1,725	739
2022	907	0	212	149	7	368	539
2021	468	0	65	23	4	92	376
2020	448	1	59	18	3	81	367
2019	318	1	27	15	4	47	271
Pre-2019	134	0	1	2	19	22	112
TOTAL	9,054	97	1,995	2,081	257	4,430	4,624

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 2024, the time period for completing 2024 appeals is from May 1 to December 31.



Appendix 5

Summary of Outstanding Property Assessment Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2024 APPEALS ¹			PRIOR YEARS ²		
	Dec 31/24	Dec 31/24	Apr 30/24	Inc./ (Decr.)	Dec 31/24	Dec 31/23	Inc./ (Decr.)
APPEAL MANAGEMENT IN PROGRESS	2,668	1,853	4,315	N/A	815	2,377	(66%)
SCHEDULED FOR HEARING	167	52	0	N/A	115	66	74%
PENDING BOARD OR COURT DECISION	1,414	62	0	N/A	1,352	1,490	(9%)
DECISION IN PROGRESS	375	253	0	N/A	122	806	(85%)
TOTAL OUTSTANDING APPEALS	4,624	2,220	4,328	(49%)	2,404	4,739	(49%)

Notes:

1. April 30, 2024 was the filing deadline for the 2024 appeals.
2. Includes all outstanding appeals to the Board from the 2023 and earlier rolls.

Appendix 6

Board Activities in 2024 Compared to Prior Years

Board Activity	Results in year:				
	2024	2023	2022	2021	2020
Overall Appeal Caseload					
New Appeals Registered	4,315	4,328	4,969	4,427	5,219
Prior Year Appeals (beginning of year)	4,739	4,715	3,084	3,882	3,325
Total Appeals	9,054	9,043	8,053	8,309	8,544
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	701	789	909	779	695
# of Appeals Involved	2,847	3,561	5,159	5,017	3,484
Settlement Conferences Held	31	21	21	26	48
Hearing Statistics					
# of Oral Hearings	6	1	6	6	3
# of Hearing Days	15	2	13	16	3
# heard by Written Submissions	174	239	175	156	166
Appeal Completion Method					
By withdrawals/dismissal orders	2,092	2,480	1,993	3,596	2,860
By recommendations	2,081	1,492	1,089	1,398	1,527
By decisions after a hearing	257	337	256	231	275
Appeals					
Number Completed	4,430	4,309	3,338	5,225	4,662

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
2024/25 ¹	1,653	485	5	98	140	94	2,475
2023/24	1,579	455	3	98	132	48	2,315
2022/23	1,394	368	1	96	128	75	2,061
2021/22	1,465	383	2	94	115	52	2,111
2020/21	1,349	376	1	84	132	56	1,997
2019/20	1,090	411	1	84	121	43	1,750

Notes:

1. Expenditures for fiscal year 2024/25 are forecasted based on actual expenditures to December 31, 2024.