



PROPERTY ASSESSMENT APPEAL BOARD

# Regional Municipal Finance Committee

January 2022



## Board Profile

The Property Assessment Appeal Board is an administrative tribunal established under the Assessment Act. It is the second level of appeal following the Property Assessment Review Panels.

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.

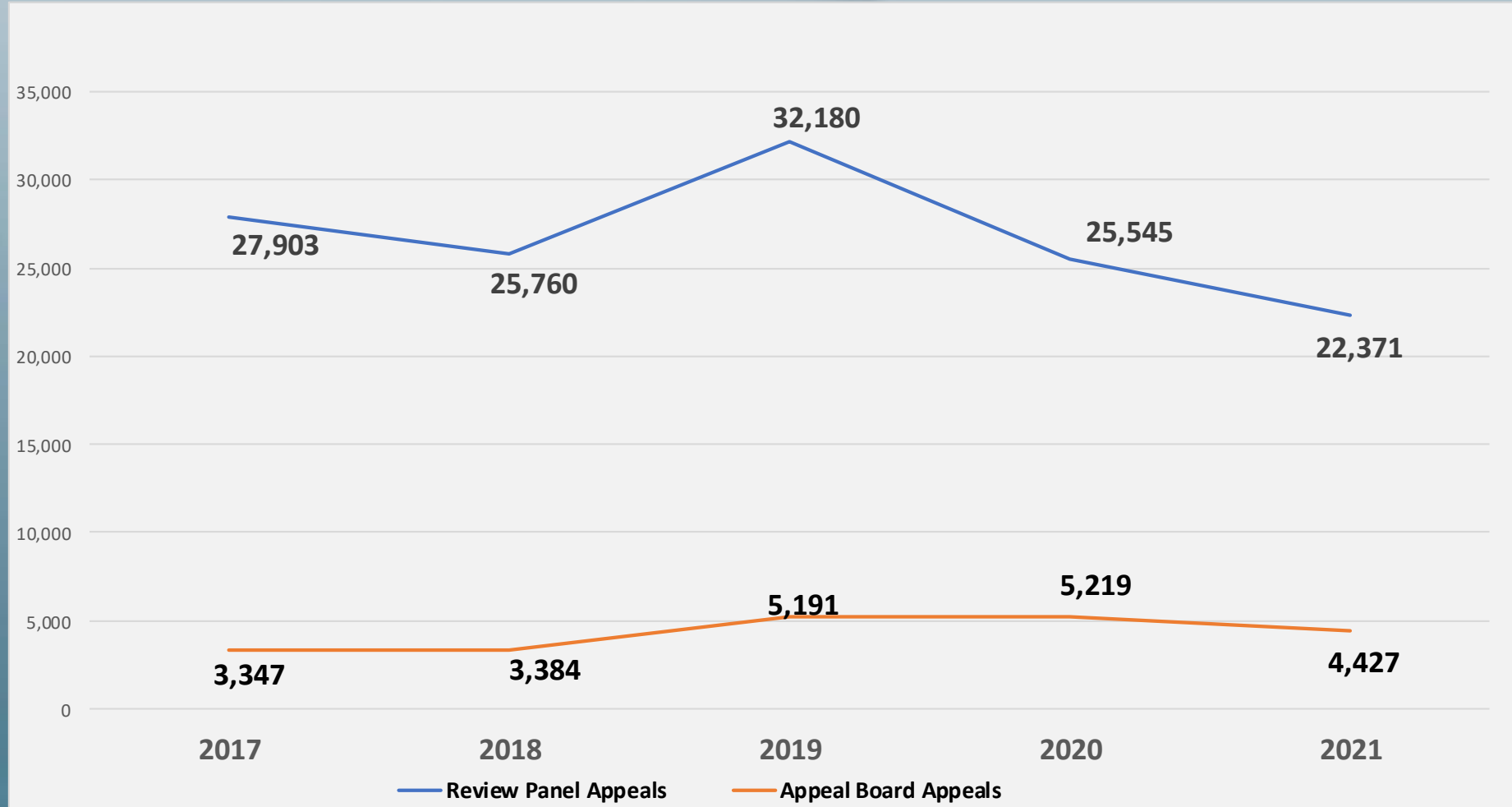


# Performance Metrics

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Commercial appeal completion (target 75%)	<b>78</b>	<b>76</b>	73	<b>76</b>	<b>tbd</b>
Residential appeal completion (target 90%)	83	<b>96</b>	<b>93</b>	87	<b>97</b>
Average number of days, hearing to decision (target 60 days)	<b>54</b>	61	<b>56</b>	<b>59</b>	<b>55</b>
Appeal resolution without a hearing	<b>94</b>	<b>92</b>	<b>94</b>	<b>94</b>	<b>96</b>

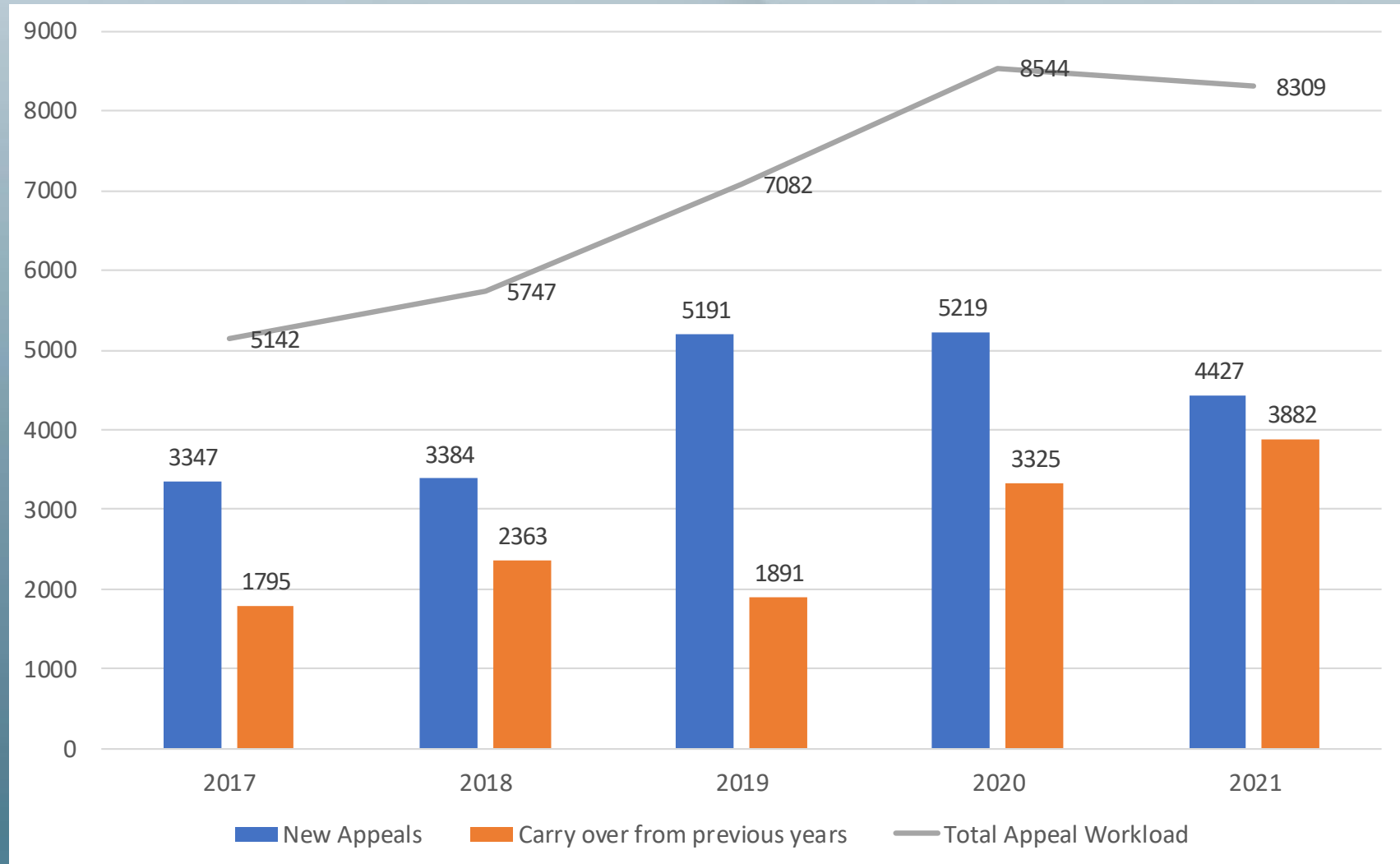


# Volume of New Appeals Review Panel v. Appeal Board



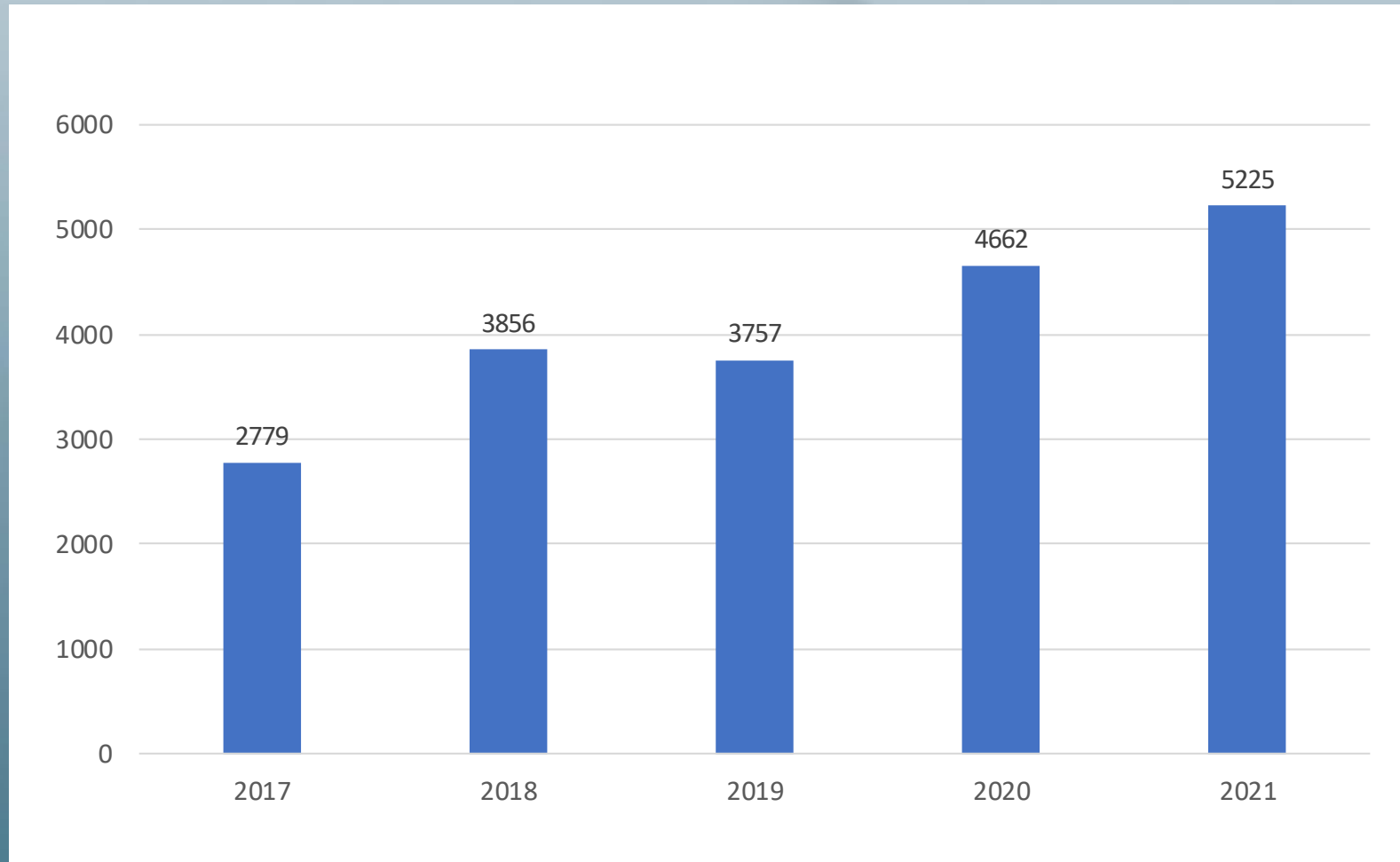


# Total Appeal Volume





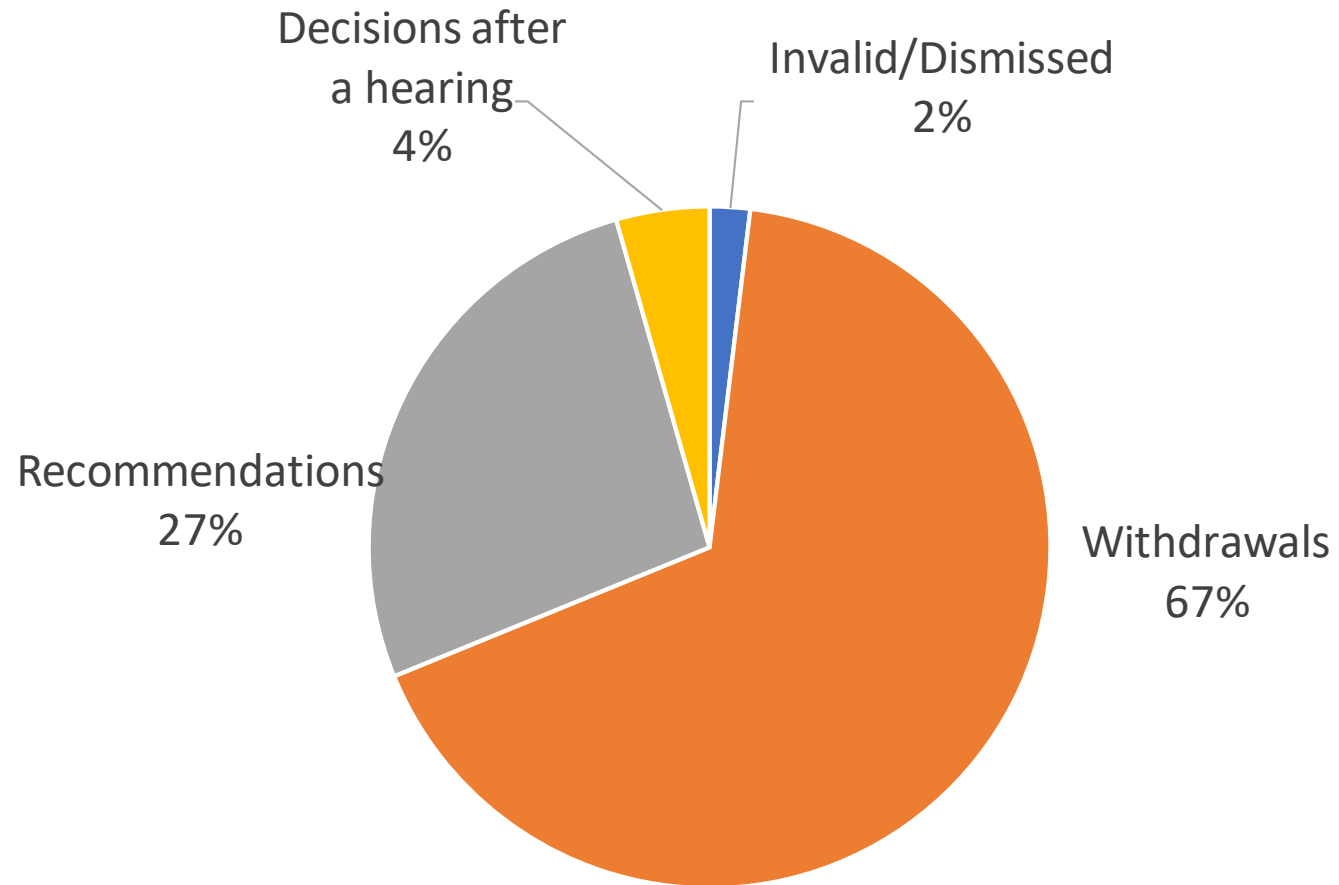
# Total Appeal Completions





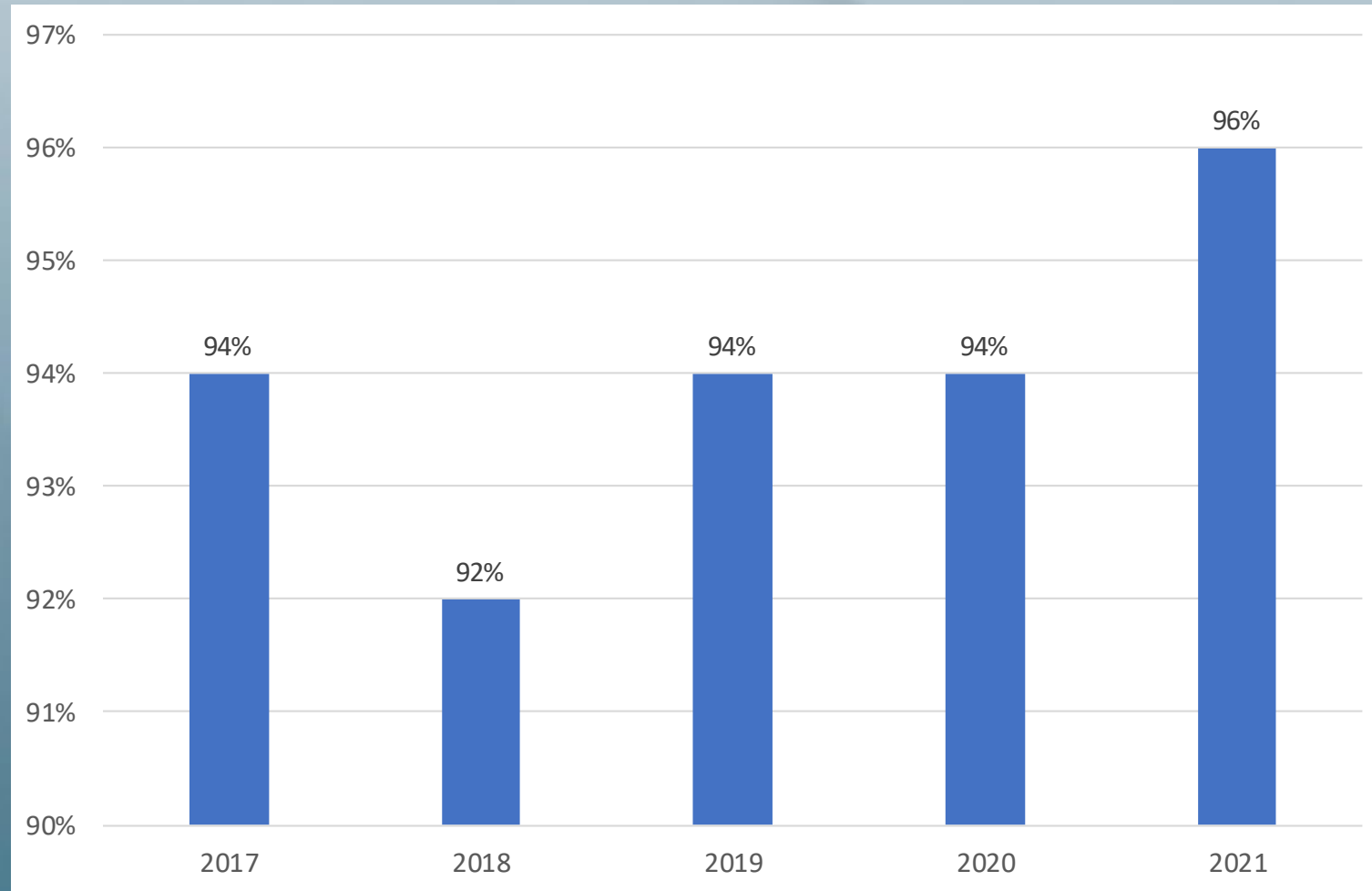


# Method of Completion





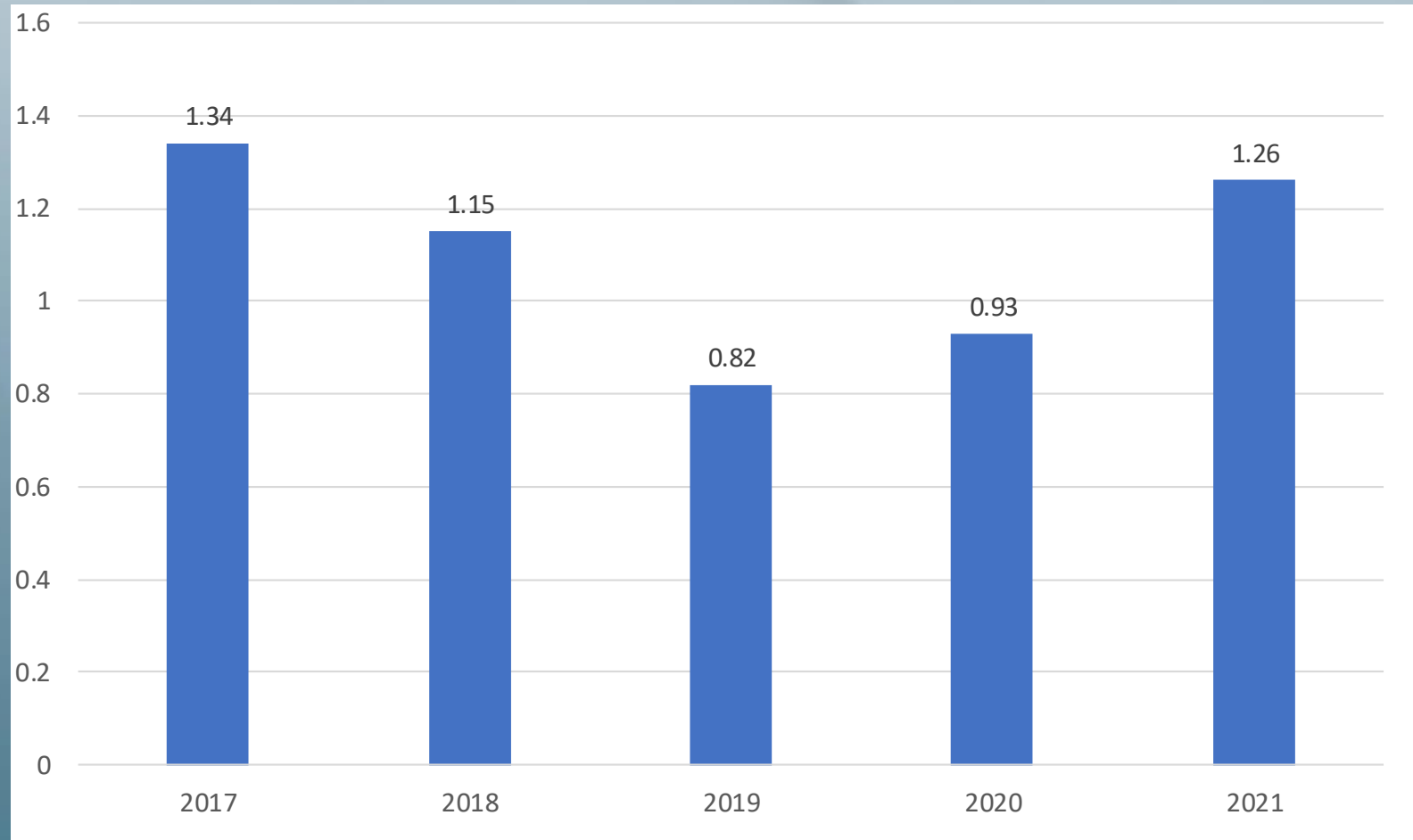
# Appeals Resolved Without a Hearing





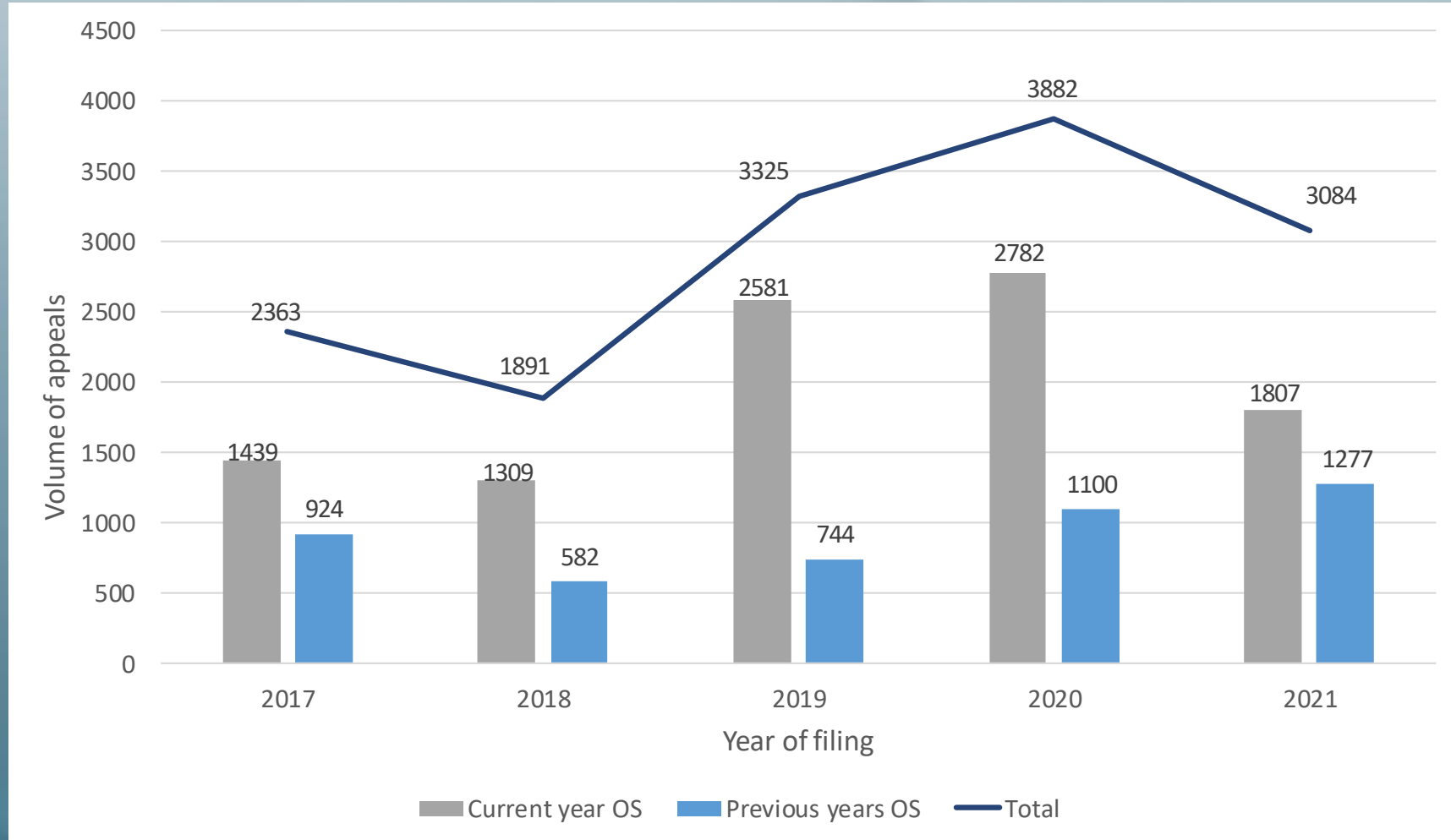


# Average Age of Appeals (years)





# Status of Outstanding Appeals (Current year Vs. Previous years)





# Status of Outstanding Appeals

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%



# Status of Outstanding Rolls (pre-2020)

	Rolls	
<b>Awaiting other decisions</b>	1,271	96%
Contingent	1,091	
Stated Case	23	
<b>Active appeals</b>	50	4%
Appeal Management	8	
Hearing Scheduled	42	



## What we've heard

- Concern for instability of the roll and escalating risk accounts
- Transparency of decisions
- Outstanding appeals



PROPERTY ASSESSMENT APPEAL BOARD

FORM 3 (RULE 23)
RECOMMENDATION
(PROPERTY ASSESSMENT APPEAL)

SEND TO: Property Assessment Appeal Board
1270 – 605 Robson Street
Vancouver, BC, V6B 5J3
Fax: 604-775-1742
Toll-free fax: 1-888-775-1742
Email: office@paab.bc.ca

Appeal Number(s):

The parties have agreed to resolve this appeal by changing the assessment as follows
(Indicate changes in values and classification and attach a Schedule if there are more roll numbers):

Table with 2 main columns: Review Panel Decision and Recommendation to the Board. Each column has sub-columns for Exempt Tax Code, Land, and Improvements. Values are listed for Class 1 and Total.

Exemptions (include details only if changes are being recommended):

N/A

Attach details on any other proposed changes

The reasons for the recommendation are (Give complete reasons for the changes):

All five reductions were based on a long-term development plan for the five properties. These properties are all designated under the same neighbourhood plan, which is delayed due the current planning of the neighbourhood plan. The values were based on a similar price per acre valuation that was equitable between other long-term development parcels and properties with no future development potential.

Name of the Appellant, or authorized agent

Name of the Respondent, or authorized agent

Signature of the Appellant, or authorized agent

Signature of the Respondent, or authorized agent

Date:

Date:





# Summary and Questions?