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GUIDELINES AND EXPECTATIONS FOR APPEAL MANAGEMENT OF RESIDENTIAL, FARM AND RECREATIONAL APPEALS

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Introduction:

In 2004, the Board implemented an approach for the appeal management and adjudication of standard residential (single family homes, condominiums, townhomes, duplexes), vacant residential land (not development land), farm and recreational property appeals (“residential stream”). Since then, the Board has followed the approach set out in these Guidelines with the goal to resolve as many of these appeals as possible without a hearing and, when a hearing is required, to provide a simplified and a cost effective hearing process for all parties involved.

These Guidelines set out the Board’s established practice and expectations with appeals in the residential stream.

Background:

In 2004, the Board implemented a stream for appeals of residential properties ie the residential stream for the following reasons:

- When a formal, in-person hearing is conducted, considerably more resources go into hearing and deciding a residential appeal than the tax dollars at stake. This includes the cost for those appealing (appellants), BC Assessment, and the Board, to prepare for and attend a hearing.
- Facilitated resolution discussions are effective in resolving most residential, farm, and recreational property appeals (without a hearing and at minimal cost to all parties). These discussions are most effective when the parties were prepared to discuss their potential evidence during the telephone Appeal Management Conferences (AMC's) and in Online Dispute Resolution (ODR).
- Many residential, farm, and recreational property appellants had commented that the in-person hearing process is too formal and onerous.
- Many appellants were simply seeking more information about how their property has been assessed and how the assessment was arrived at by the assessor.

Board's Current Approach of Appeals in the Residential Stream:

The following is the Board's current approach for appeals in the residential stream of the following properties:

- single family residential properties,
- recreational residential properties,
- vacant residential land (not development land), and
- farm land.

Appeal Management:

1. Appellants can state a preference for a telephone AMC or ODR. The Board has the discretion to determine which method is most practical and effective for each appeal.
2. If an AMC is selected, the Board will hold one telephone AMC for the appeal. If ODR is selected, the parties will be given a 2-3 weeks to resolve the appeal in the ODR website.
3. The parties need to discuss their potential evidence at the AMC or in ODR. The Board facilitator will assist the parties to resolve the appeal or commit to further discussions. In order to facilitate a resolution, the Board facilitator may offer non-binding evaluations of the merits of an appeal.

Conduct of Parties:

4. The Board expects the following from all parties to an appeal:
 - a. A party will not put forward any information known to be untrue or misrepresent facts.
 - b. A party will behave courteously and respectfully to the other party and to the Board facilitator. The AMC and ODR process is not adversarial. The goal is to facilitate resolution or efficient adjudication of the appeal.

Failure to meet these expectations may result in the Board imposing consequences, including restricting that party's participation in the appeal.

Information Exchange:

5. A property owner can request from BC Assessment the Property Valuation Summary (PVS) or Property Record Card (or equivalent) of the property under appeal.
6. If equity is an issue, an appellant can request from BC Assessment up to six PVSs or equivalent for properties that the Appellant believes is comparable to the property under appeal. BC Assessment will generally produce this information and within a reasonable time, regardless of whether it agrees the properties are comparable. The appeal manager has the discretion to order additional PVS or equivalent information upon application.

7. The Board does not have jurisdiction to order a property owner to give BC Assessment access to the subject property. However, the Board encourages inspections particularly if the condition or quality of the improvement is an issue.

Form of Hearing

8. The appeal manager has discretion to determine the form of the hearing. Given the costs associated with in-person hearings, most of appeals will be heard by way of written submissions.
9. Reasons holding an in-person hearing include:
 - language or literacy difficulties,
 - factual disputes (particularly in cases of competing expert opinion evidence), or
 - complex appraisal issues,
10. If the appeal manager decides the appeal will be heard by way of written submissions, a party can still apply for an in-person hearing in their initial written submissions. The Board member who is making the decision on the appeal will then consider whether or not to hold an in-person hearing.

The Written Submission Process:

11. The appeal manager will set dates for delivering the written submissions, which in most cases will be as follows:

First date	Appellant's written evidence and submissions
Second date	Assessor's written evidence and submissions and any response to the Appellant's submissions
Final date	Appellant's written response to the Assessor's submissions

The appeal manager may amend this schedule depending on the circumstances.

12. A different Board member (not involved in appeal management or facilitation of the appeal) will review the written submissions and provide the final written decision.

In-person Hearing Process:

13. If in-person hearing is held, it may be simplified and a more informal proceeding.
14. The hearing may be in-person, by telephone, or by videoconference. These hearings will usually not be recorded by a recording secretary and no transcript of the hearing will be available.

15. Unless otherwise ordered, the parties will usually be expected to file written evidence or submissions before the hearing.
16. A different Board member (not involved in appeal management or facilitation of the appeal) will conduct the hearing and provide the final written decision.

For the Board



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Chair