



PROPERTY ASSESSMENT APPEAL BOARD

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PRACTICE DIRECTIVE 6

Requirements for Recommendations to the Board

Purpose: This practice directive is to clarify the requirements for providing recommendations to the Board either through the Board's Form 3 – Recommendation or the Board's Online Dispute Resolution platform.

Directive:

1. *Values*

- a. Ensure the values under the "Review Panel Decision" property match the current assessed value.
- b. If the property did not go through the Review Panel and was granted leave to appeal to the Board, strike the heading "Review Panel Decision" and replace it with "Current Roll".
- c. Each row should only contain one value. Ensure the rows align.
- d. Provide totals for land and improvements in the "Total" row.
- e. If there is only a single entry for each of land and improvements, a total for land or improvements is not required, but may be given.
- f. Provide an overall total value for the property for both the Review Panel Decision and recommended value in the "Total" row immediately after the header "Total".

2. *Classification*

- a. The Board will not accept recommendations filled out with class codes other than the classes available under the *Prescribed Classes of Property Regulation*. The Board will return any incorrectly completed recommendations to the parties for revision.
- b. For greater clarity, the only available classes under the *Regulation* are as follows:
 - Class 1 — residential
 - Class 2 — utilities
 - Class 3 — supportive housing
 - Class 4 — major industry
 - Class 5 — light industry
 - Class 6 — business and other
 - Class 7 — managed forest land
 - Class 8 — recreational property/non-profit organization
 - Class 9 — farm

August 1, 2023

3. *Reasons for Recommended Change*

- a. The Board relies on the reasons portion to discharge its inquisitorial jurisdiction. The reasons provided by the parties should provide a basis for the change with sufficient detail to allow the Board to meet its obligations.
- b. It is not sufficient to merely set out that “the parties have agreed to the new value” or that it is changed on the basis of “market value” or “equity”. There should be some explanation that lets the Board know why the proposed assessment is correct. For example,
 - instead of “market value” parties could put in “sales of comparable properties indicate value of \$400pba”, and
 - instead of “equity” parties could put in “assessment reduced \$900/sf to be equitable with other high-rise properties in OCP”.

4. *Signed By All Parties*

- a. The Form 3 must be signed by or on behalf of all parties.
- b. If a single appellant is signing on behalf of all appellants, an email to the Board to inform the Board they are acting as the other appellants’ agent is typically sufficient.
- c. If there are other parties on an appeal, such as an owner or taxing jurisdiction, they must also sign off on the recommendation.

5. *ODR Recommendations*

- a. If an appeal is in ODR, please complete the settlement request in the ODR platform.
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