

## PROPERTY ASSESSMENT APPEAL BOARD

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February 16, 2021

## **Notice to Profession**

RE: 2021 Appeal Deadline to the Property Assessment Appeal Board

The deadline for filing 2021 appeals with the Board will be **APRIL 30, 2021** in accordance with section 50(3) of the *Assessment Act*.

## Rationale:

In 2020, the Board extended the appeal deadline as a result of the onset of the COVID-19 pandemic. Pursuant to the interplay of Ministerial Order 98 and the *COVID-19 Related Measures Act* (the "Act"), the legislature conferred discretion to the Board to extend the appeal deadline. The Board exercised this discretion in 2020 as a result of the immediate COVID-19 public health emergency declared by the Province, and as a result of the unprecedented public health measures imposed during the months of March and April, 2020. The extension ensured that potential appellants would have additional time to file their appeal and not be adversely affected by these extraordinary governmental measures. (see *Century Industries v. Area 11* (2020 PAABBC 20203081)).

Although the public health emergency continues and the Act's authorization given to administrative tribunals has not been repealed, the public health measures have stabilized and potential appellants should not be adversely affected by 2021 measures that could impede the filing of appeals by April 30, 2021.

For further questions or information, please contact the Board at office@paab.bc.ca.

For the Board,

Simmi K. Sandhu Chair