BRITISH COLUMBIA

PROPERTY ASSESSMENT APPEAL BOARD

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May 30, 2025

Sent by email

To: Agent and Assessor Community

Although we will not have final numbers until the Board's administrative team completes the arduous manual process of registering each appeal, preliminary registration numbers indicate over 5,000 appeals for 2025, which represents an increase of approximately 16%. As you know, the Board continues to engage with government to procure a new case management system to replace our outdated legacy system.

The year-over-year growth is all within the ICI stream, and ICI appeal volume will be near an all-time high. This means a very busy year for the tax agents, Assessor delegates and the Board.

In order to work efficiently through this large number of appeals, creating certainty for taxpayers and taxing jurisdictions, as well as meeting the Board's benchmark target for 2026, I am asking you to do the following.

1. Meet deadlines

Exchange of PD2 disclosure allows substantive appeal conversations to begin. The roadmap dates for disclosure are outside dates. The Board welcomes earlier disclosure and conversation between the parties.

Sending SIEAs and status reports on time saves appeal managers and administrative staff time chasing missing reports, and avoids appeals lagging.

The Board's typical process for a missed substantive deadline (e.g. SIEA, written submissions) is to issue an order providing notice under section 18 of the *Administrative Tribunals Act*. If the second date is missed, the Board will typically issue an order dismissing the appeal.

2. Identify issues promptly

If a party requires more information to move an appeal forward, identify it early. This includes subject or equity DVRs/PRCs, financials, inspections, floor plans or any other information that contributes to resolving the appeal. In particular, inspections (or lack thereof) have resulted in extended delays.

3. Maximize meetings

The most productive AMCs and batch meetings happen when parties have exchanged all necessary information and discussed the appeal prior to meeting with

the Board. This means appeal managers can have substantive discussions with parties and propel the appeals forward with fewer future touchpoints.

4. Keep the Board in the loop

A significant amount of administrative time was consumed last year securing final paperwork for recommendations and withdrawals. The parties are expected to respond to any Board emails inquiring on the status of resolutions.

If a recommendation is lagging, the Board will take steps to move the appeal forward, including, if necessary, setting dates for written submissions. The order of submissions will be based on the communication received by the Board. For example, if the Board's correspondence shows the recommendation was sent from the Assessor to the Appellant, the Appellant's submissions will be expected first.

We look forward to working with the tax agent and Assessor communities to successfully work through this large volume of appeals. If you have suggestions on how the Board can better move appeals forward, please send them to the Board Chair.

Wishing everyone a successful 2025 appeal year.