

2025 Annual Report

Property Assessment Appeal Board



BOARD CHAIR'S MESSAGE

I am pleased to present the Board's annual report for 2025.

The Board's mandate is to provide for the just, efficient and independent resolution of assessment appeals. The Board reviews the accuracy and consistency of the property assessments before it, which, in turn, contributes to the integrity and stability of the assessment roll.

The Board's role supports rule of law and democracy.



All the Board's appointees and administrative staff provide front-line services to the public. The Board's full-time staffing for 2025 is consistent with the five-year average, despite record total appeal volume.

The Board continues to focus on procurement of a new case management system to replace the Board's aging system. The technological infrastructure for the Board's current system is at end of life and does not meet participants' technological expectations or the Board's needs. The Board's stakeholders are increasingly vocal in the issues they face with the Board's current system, including the significant delay in registering appeals each year as the Board must manually enter data for each appeal received. The options to improve service are technological reform or increased staff—each has their own costs.

In 2025, the Board continued to work with the Tribunal and Agencies Support Division (TASD) to prepare a business case and submit it for capital funding. The Board cannot move forward with procurement without securing capital funding.

For 2025, the Board met most of its performance targets.

Board Performance: The Board received 5,019 appeals in 2025—a significant increase over the prior year, and a continuation of the high appeal volume that began in 2017. The Board's overall appeal burden was over 9,600 appeals.

The Board exceeded its residential completion target with 98.2% of those appeals complete or heard by December 31, 2025. The Board met the commercial and industrial (IC&I) appeals target for 2025. The Board's appeal managers, administrative team and part-time members are to be congratulated for their strong performance.

The number of appeals resolved by way of mutual agreement (recommendations and withdrawals) continues to be the major driver of the completion statistics. In 2025, 95% of appeals were resolved without the need for hearing. The Board will continue to work with the parties to achieve mutual resolution on appeals.

The Board's average time to decision was 60.57 days, which is in excess of the Board's stated goal of 60 days. The Board is reviewing internal processes to shorten time to decision.

Outstanding Appeals: Due to the annual nature of the assessment roll, there will always be some carryover appeals. The number of prior year appeals will vary because of a number of factors, including annual appeal volumes, number of appeal resolutions, and number of contingent appeals. For 2025, the carryover portfolio increased compared to 2024. This is principally the result of increased appeal volume.

The Board and parties continue with appeal management of the Additional School Tax (AST) appeal portfolio. The parties have successfully worked through or otherwise advanced many appeals using the pathway developed in 2025. *Post-Musqueam* ([British Columbia v Musqueam Block F Land Ltd., 2023 BCSC 157 \(CanLII\)](#)), no appeal has proceeded to hearing at the Board on the issue of AST. Previously scheduled hearings have not proceeded as the result of the parties' mutual agreement to resolve the appeals either by recommendation or withdrawal. The addition of AST jurisdiction to the Board continues to impact the Board's appeal volume and year-to-year carryover.

Pathway to Reconciliation and Diversity and Inclusion: The Board is committed to truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report. The Board is also committed to fostering diversity and inclusion for our staff, appointees, and the public. Board staff and full-time appointees participated in the following training:

- UNDRIP In Action provided by the BC Council of Administrative Tribunals
- Last 50, Next 50: Planning for a Future of Indigenous Governance provided by the BC Council of Administrative Tribunals
- Implementing Trauma-Informed Practice provided by the BC Council of Administrative Tribunals

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- Neuroinclusion in the Public Sector provided by the Province of British Columbia
 - Nudging Out Bias provided by the Province of British Columbia

Looking forward to 2026, the Board will continue to improve access to our processes, and achieve efficiencies whenever possible:

- I. Continue stakeholder engagement on the implementation of changes to the commercial and industrial appeals appeal stream, including earlier dates for exchange of information.
- II. Reduce time to decision through internal process changes.
- III. Improve the Board's efficiency through the procurement of a new case management system to replace the Board's legacy system.
- IV. As with other sectors, the Board will continue the important and ongoing work of improving diversity and inclusion, which includes the following:
 - a. The Board will continue to recruit qualified staff and members from diverse backgrounds to ensure that we adequately represent all British Columbians, particularly those from Indigenous communities.
 - b. Continue the long path of Reconciliation with Indigenous Peoples through the education and cultural training for our staff and members, recognition and incorporation of Indigenous law, review of the Board's processes, and contextual application of the Board's existing processes.

The Board will apply the principles of collaboration, engagement, transparency, and innovation in addressing challenges and delivering on its role as an independent, neutral arbiter of assessment appeals.

It is a privilege to serve British Columbians.



Erin L. Frew, Chair

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Board Profile

The Property Assessment Appeal Board is a quasi-judicial tribunal established under the *Assessment Act*. It is the second level of appeal for most property assessments in the Province of British Columbia, following the Property Assessment Review Panels.

There are four common issues in assessment appeals:

- market value,
- equity, or fairness compared to the assessments of other properties,
- classification, and
- exemptions.

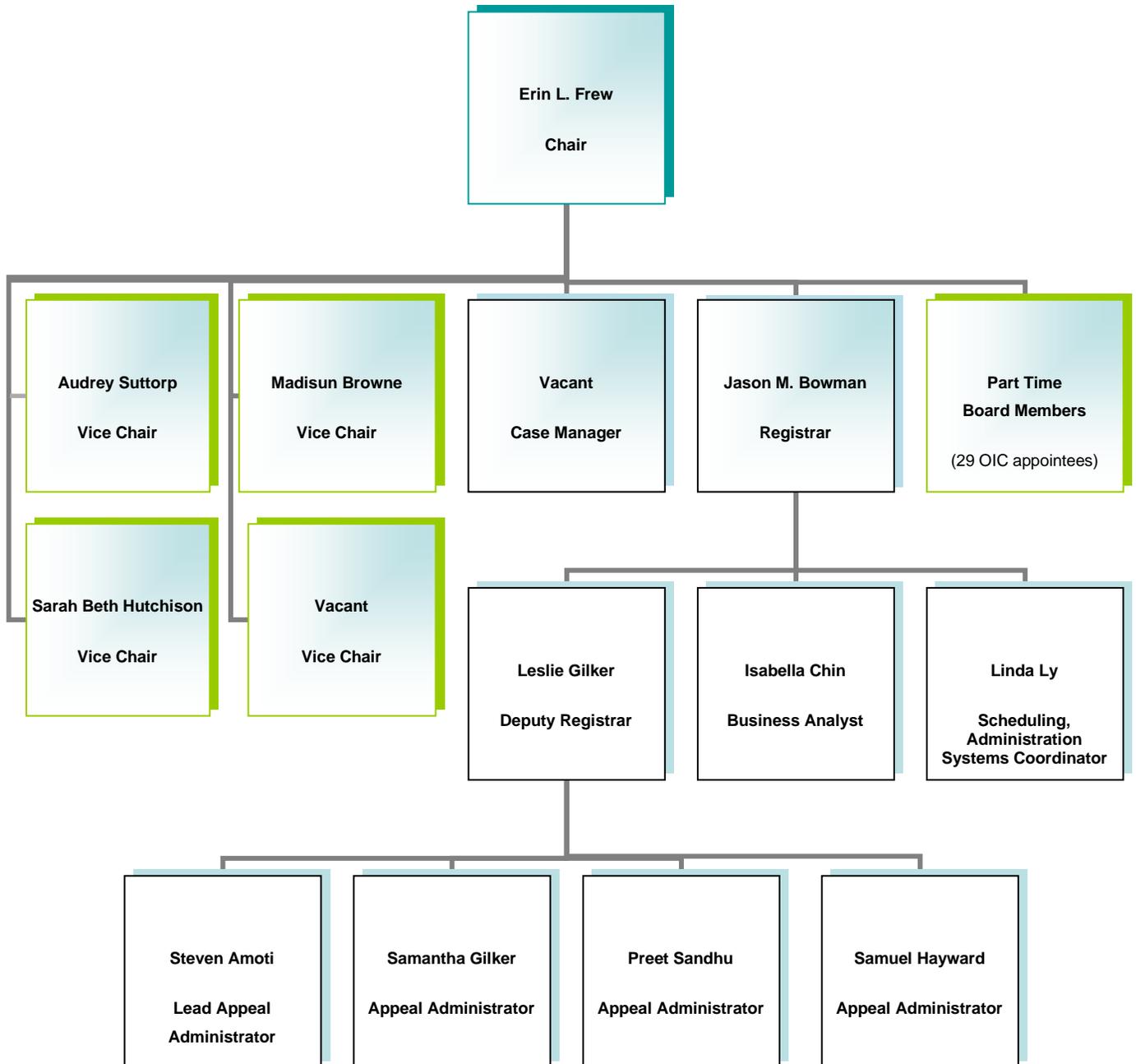
The Board's objectives are

- to resolve appeals justly and consistently, in accordance with the principles of natural justice and procedural fairness, and
- to complete appeals as quickly and efficiently as possible at minimum cost to participants and the Board.

The Board is independent from the Property Assessment Review Panels and BC Assessment and is accountable to the Attorney General. As of December 31, 2025, the Board had four full-time Board members (including the chair, and three vice chairs), 29 part-time Board members and eight staff.

See Appendix 2 for a glossary of terms used in this report.

Organization Chart



Report on Performance

The following is a summary of how the Board’s results compare to its performance targets:

	Target	Result
2024 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2025	77.6%
2025 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2025	98.2%
Decisions following a hearing	Issue decisions (on average) within 60 days	61
Appeal resolution without a hearing	90% or greater	95%

The Board closely monitors its performance throughout the year in order to maintain a focus on just and timely resolution of appeals. In 2025 the Board met or exceeded three of its four performance metrics.

The Board acknowledges the parties to the Board’s appeals for their collaboration and cooperation in order for the Board to meet these performance targets. The Board also acknowledges its appointees and staff for their dedication and effort.

Commercial and industrial (IC&I) appeal reporting is for the prior year, 2024. In consideration of 2025 IC&I appeal completions, the Board anticipates meeting or being close to its target to resolve 75% of 2025 IC&I appeals by March 31, 2026; however, this has been challenging given the large number of IC&I appeals received in 2025 (detailed below).

Residential appeal completions remain strong at 98.2%. This is slightly better than the year prior at 96.5%, and remains well above the Board’s 90% target. The Board continues to benefit from its online dispute resolution portal as well as a concerted effort to begin appeal management as soon as possible upon receipt of appeals.

In order to support the Board’s mandate to resolve appeals in a timely manner, the Board issued decisions within 60.57 days of the conclusion of the hearing. This is a slight increase from 58 days in the year prior and slightly above the target of 60 days. The Board is working to find efficiencies with its processes as a result.

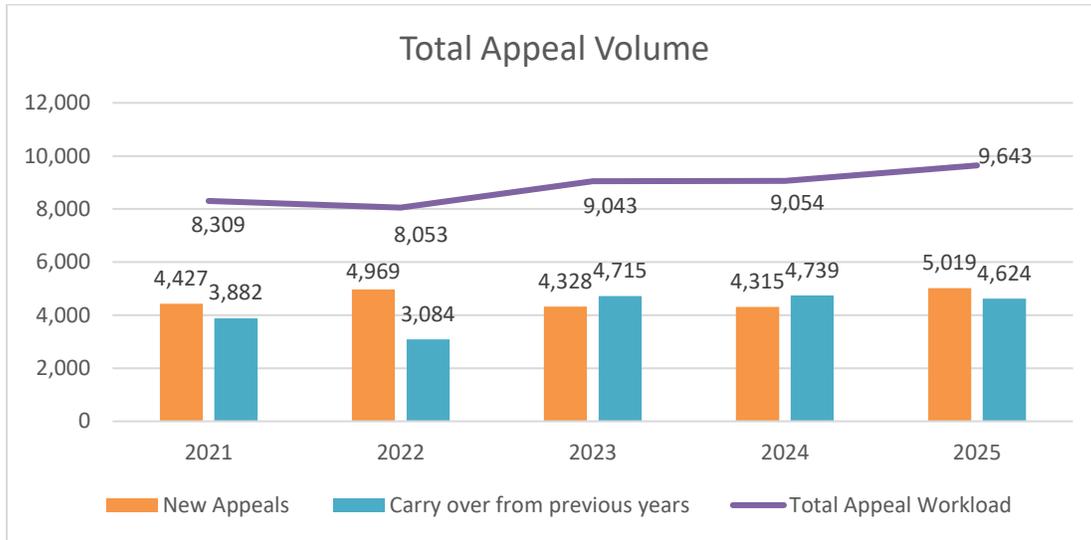
A highlight of the Board is the high level of appeals resolved by mutual agreement, or without a hearing. This is a testament to the cooperation and collaboration of the parties before the Board. Maintaining this high level is important for the Board and the parties before the Board, to keep costs at a minimum and resolve appeals in a much shorter time frame than going to adjudication. In 2025, 95% of appeals were resolved without the need for a hearing, which is improved over the year prior at 94% and better than the 90% target.

Turning to appeal volumes, the following table compares the Board’s workload for the previous three years:

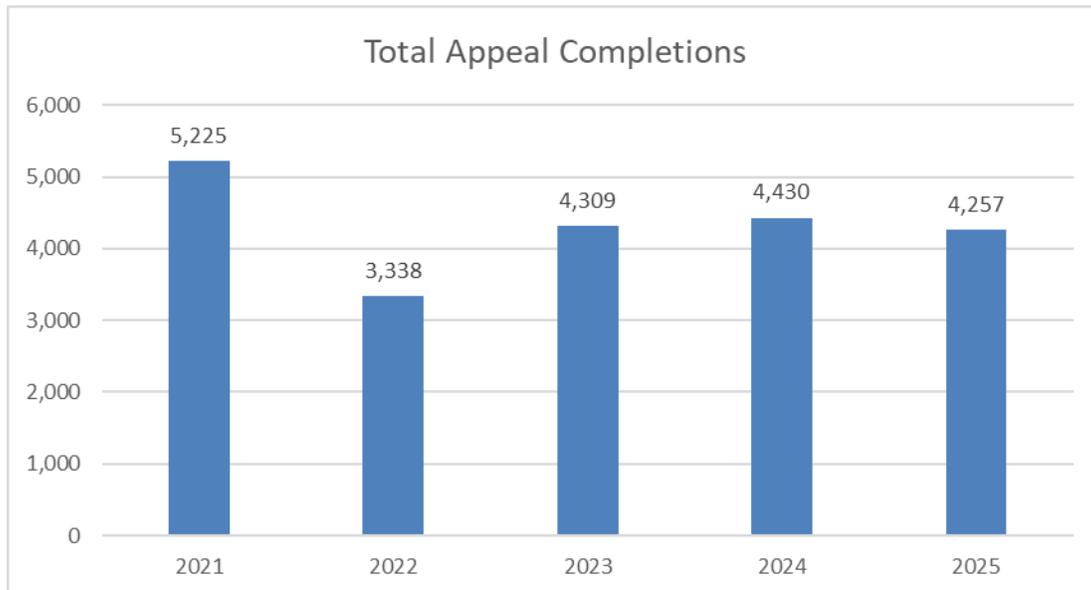
Activity	2023	2024	2025
New appeals received in year	4,328	4,315	5,019
Carryover from earlier years	4,715	4,739	4,624
Total appeal workload	9,043	9,054	9,643
Appeals completed during the year	4,307	4,430	4,257
Average age of appeal (years)	1.33	1.95	1.25

New appeals increased by 16.3% compared to the previous year, while carryover appeals from earlier years decreased by 2.5%, resulting in a total appeal workload increase of 6.5%. New appeal volume is the highest in recent years and close to record levels experienced in 2019 and 2020. Total appeal volume has, however, reached record levels which will be discussed later. The Board and parties continue to focus on completing appeals, the total completions are comparable to recent years however

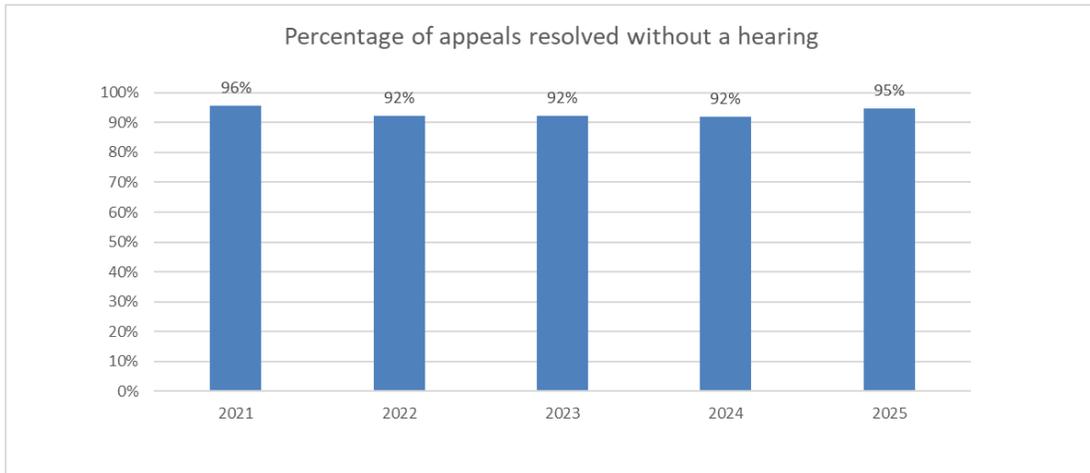
are 3.9% less than the prior year. The average age of appeals decreased to 1.25 as a result of increased current year appeal volume.



Total appeal workload was 9,643 appeals, a 6.5% increase from prior year. This continued record level of appeal volume is driven by consistently high levels of carryover appeals and near record level new appeal volume. Carryover appeals are a combination of IC&I appeals not resolved in the year prior, and appeals awaiting decisions of the Courts on several substantive issues as discussed later in this report.

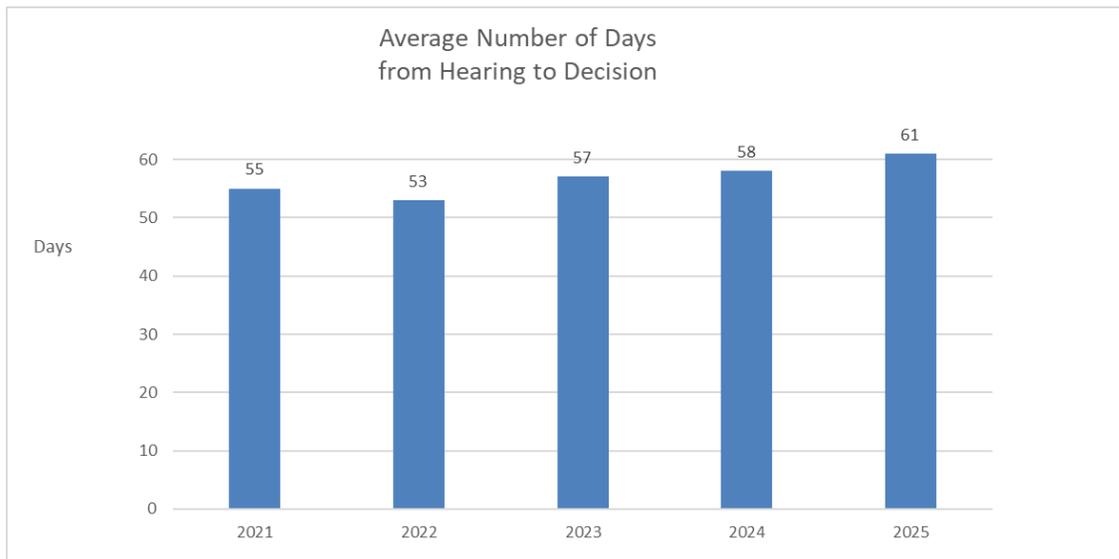


Total appeal completions were 4,257 a decrease of 3.9% year-over-year, and within 1.2% of the five-year average.



The percentage of appeals resolved without a hearing increased to 95%. The Board relies on alternative dispute resolution processes and the cooperation of the parties to resolve appeals without a hearing.

Maintaining a high percentage of appeals resolved without a hearing is critical for timely resolution of appeals as well as to avoid costly and time-consuming adjudication.

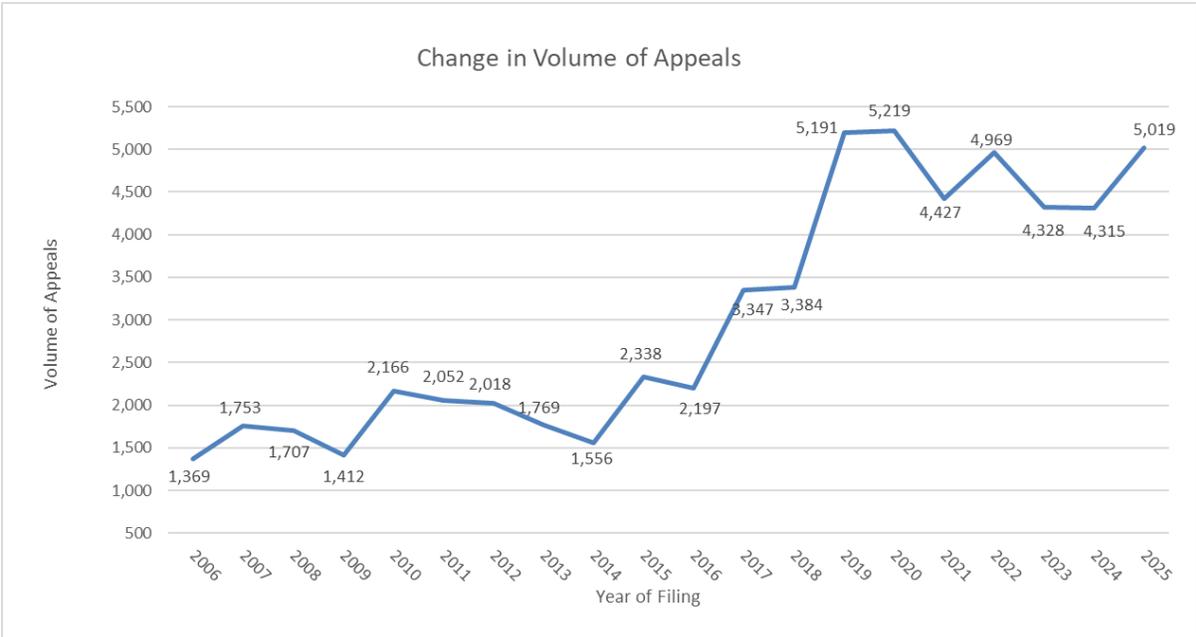


For appeals which do not resolve, the Board adjudicates primarily through hearings by written submission. For 2025, on average, it took 60.57 days for the Board to issue written decisions following a hearing, which was slightly higher than the Board’s target of 60 days. As discussed later, the Board’s appeal volume is shifting from fewer residential appeals, which are less complex, to a greater proportion of IC&I appeals, which tend to be more complex. The Board strives to resolve appeals in a timely fashion, however, more complex appeals may take more time to resolve and adjudicate.

Analysis of Outstanding Appeals

Volume of New Appeals

The Board received 5,019 new appeals in 2025, which was 16% higher than the prior year and 9% higher than the prior five-year average.

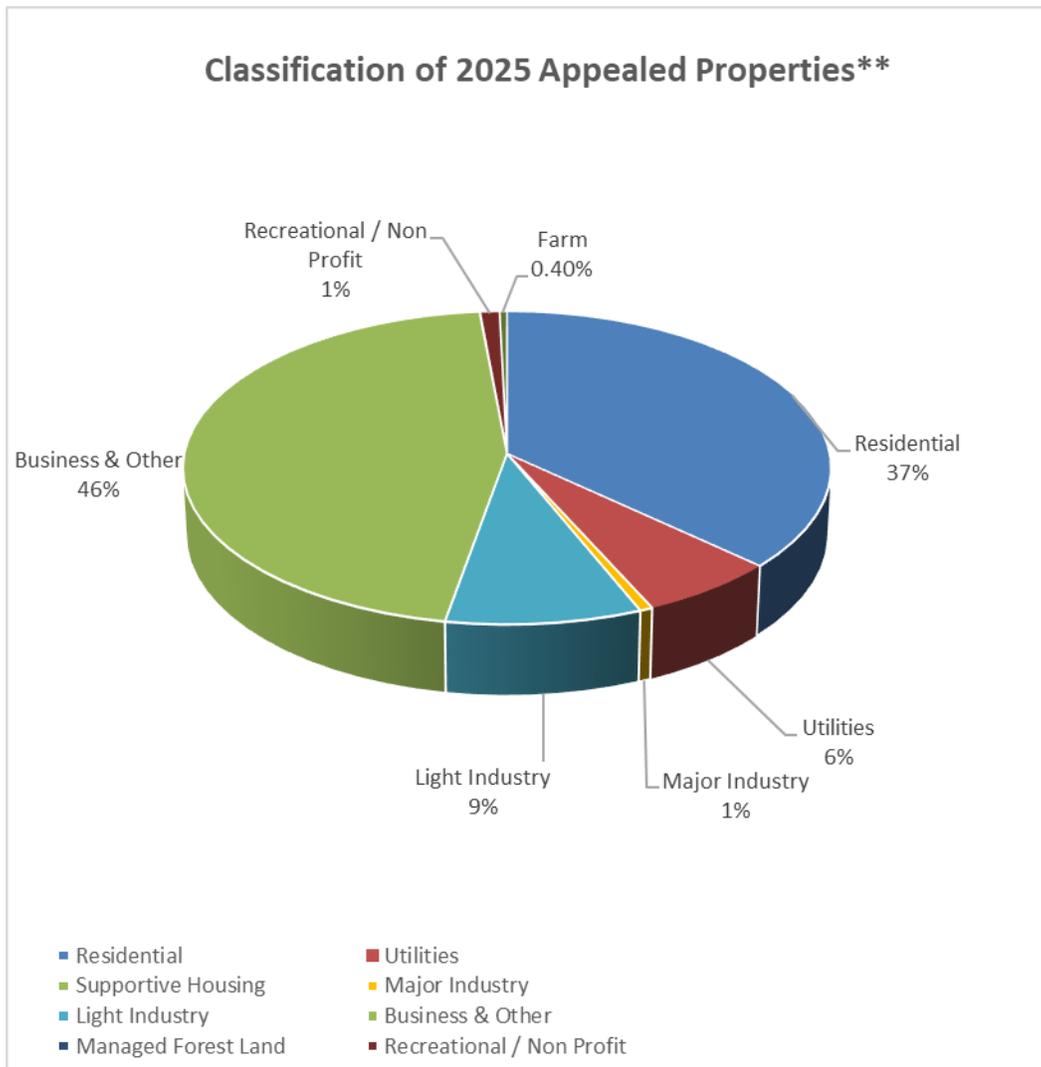


Property Classification of New Appeals

Property classification in British Columbia is defined under the [Prescribed Classes of Property Regulation](#). The greatest proportion of any of the property classes appealed was ‘business and other’ properties. In 2025, 46% of appeals were class 6 ‘business and other’ properties, which is an increase from the prior year at 40%. Class 1 residential was the second greatest proportion at 37% which is a decrease from 43% from the prior year. Despite the year-over-year changes the 2025 proportions remain somewhat similar to the 5-year average with class 6 being 2 % higher and class 1 being 4% lower.

Please note that class 1 residential properties for the purpose of the below chart includes more than appeals of single-family houses and condominiums, and includes other class 1 properties such as

residential development lands, multiple-family homes (for example, rental apartment buildings) and care homes, which for appeal management purposes are managed within the Board’s IC&I stream.

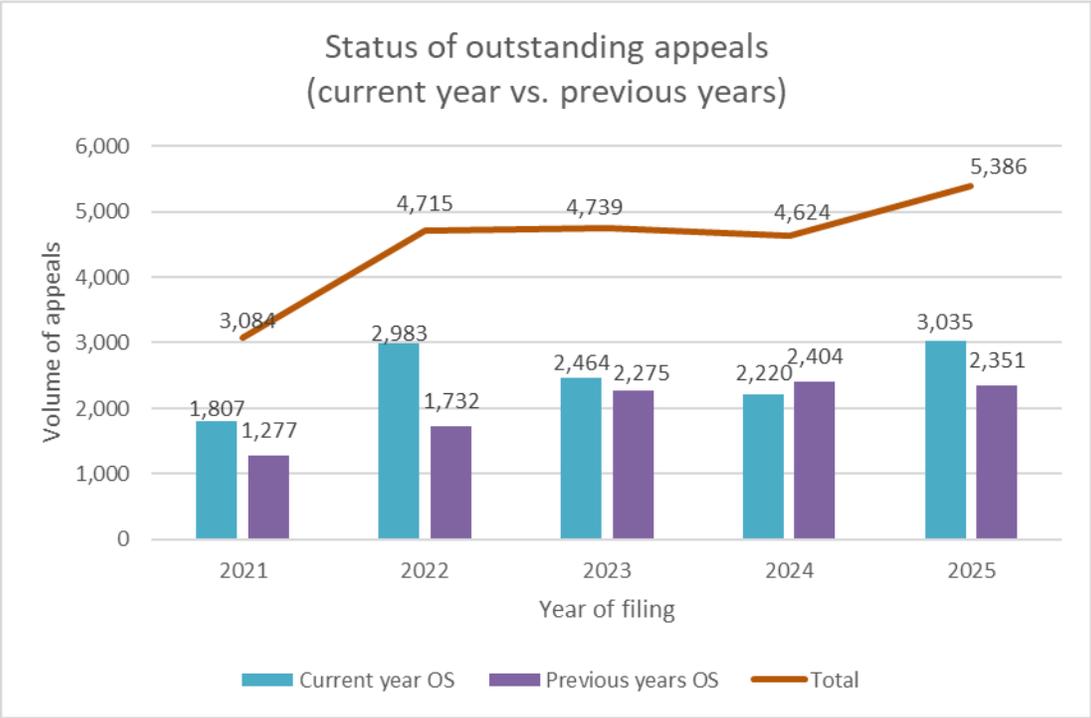


**Properties with split classification will be reported multiple times in this chart, which may result in the over representation of certain class types.

Year-End Position

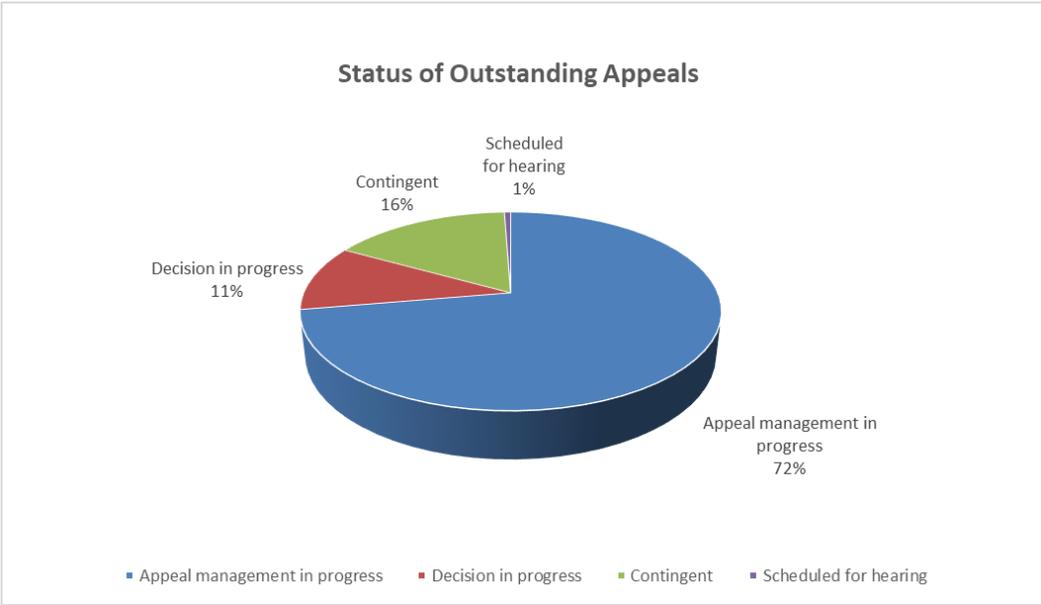
As of December 31, 2025, there were 5,386 appeals open from 2025 and earlier years, a 16.5% increase from the previous year. When reviewing outstanding appeals, it can be helpful to separate current year from previous years. As will be discussed shortly, given the appeal deadline of April 30 and the December 31 annual report deadline, the majority of current year outstanding appeals continue in appeal management. Additionally, in years where there is growth in the new appeal volume, such as 2025, this may also affect the data as demonstrated in the current year with a 37% increase in outstanding appeals. Therefore, separating out previous years outstanding appeals may allow better analysis.

In prior year reports, the Board drew attention to a growing volume of prior year outstanding appeals. Many of these outstanding prior year appeals included appeals in ‘contingent’ status, which as previously discussed are awaiting decisions of the courts and other Board decisions. The courts have returned decisions on matters including the ‘additional school tax’ (AST) which has now allowed the Board to deal with these outstanding appeals. Hence, in the current year, previous year outstanding appeals decreased by 2%, which is the first decrease since 2018. Working through the AST appeals has taken considerable work from the Board, the tax agent community and BC Assessment.

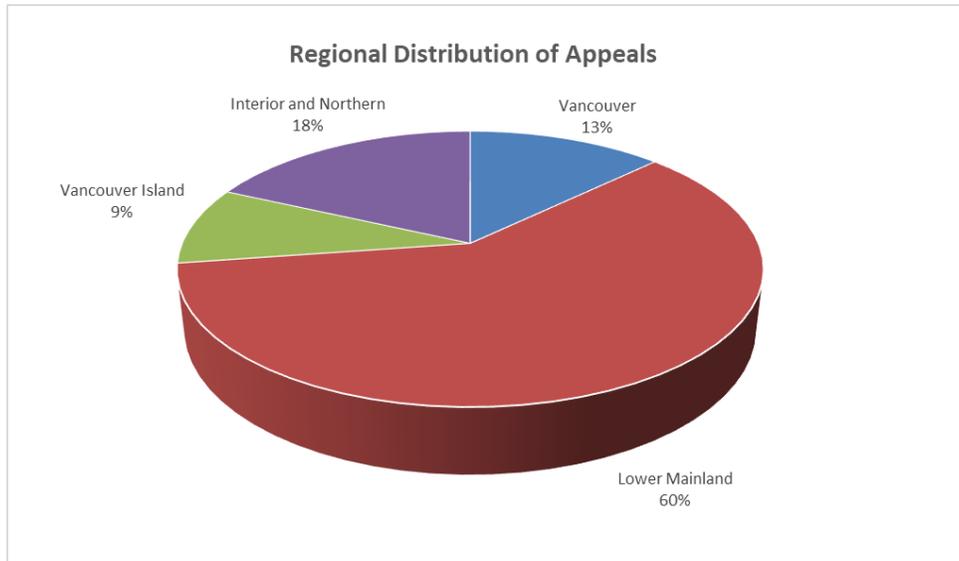


The Board is working with the parties to resolve active appeals which are listed as “appeal management in progress” in the figure below. If these appeals are not resolved through mutual agreement, the Board will adjudicate them either through a written submission or an oral hearing. Decision in progress means the hearing has been scheduled or completed, and the decision is pending. Contingent appeals are cases put in abeyance pending the outcome of a decision before the courts or Board.

Compared to the prior year, the proportion of appeals scheduled for appeal management increased from 58% to 72%. This increase is as a result of increased new appeal volume as well as due to a decrease in contingent appeals. Contingent appeals decreased from a 31% proportion in the prior year to 16% in the year under review. From a volume perspective, contingent appeals decreased by 534 appeals year-over-year as the issue of the AST was returned from the courts.

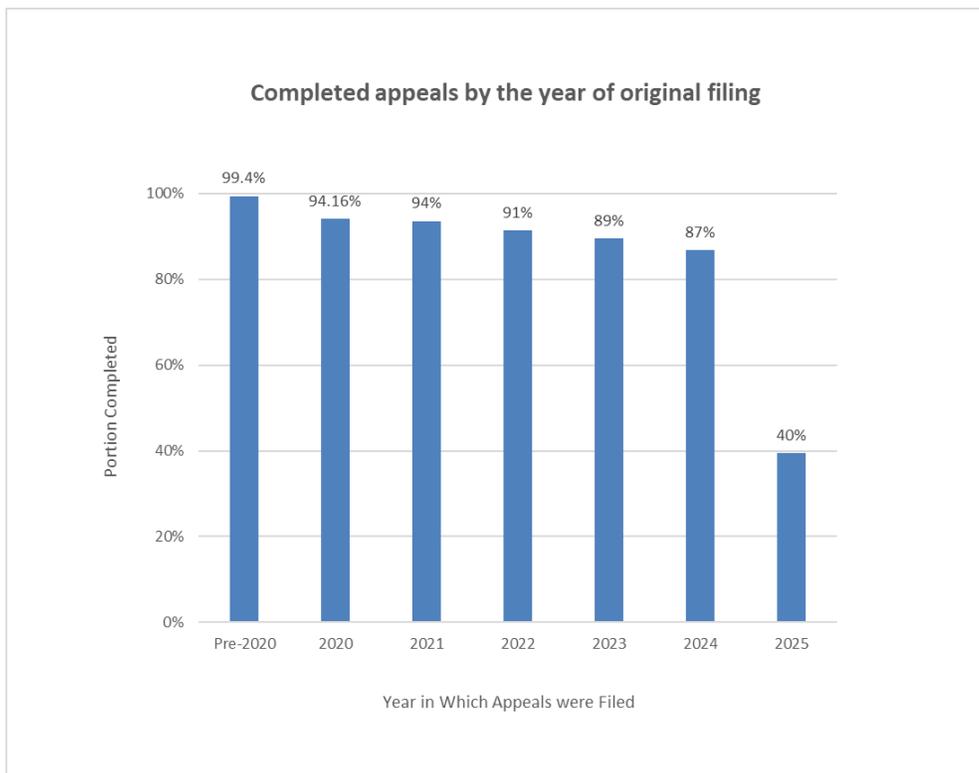


With a higher population and business distribution, the majority of outstanding appeals (73%) are in Vancouver and the Lower Mainland. This remained consistent with the prior year.



The vast majority of 2024 and older appeals have been completed.

More detailed statistics are provided in Appendices 3 to 6.



Appeals to the Courts

A person affected by a final decision of the Board may bring an appeal by way of a stated case to the British Columbia Supreme Court on a question of law pursuant to section 65 of the *Assessment Act*. A person who seeks to challenge an interim decision of the Board must first obtain leave from the Board to bring the stated case pursuant to section 64 of the *Assessment Act*. To bring an appeal to the Court of Appeal, a person must apply for and obtain leave to appeal from the Court of Appeal. Alternatively, an application for judicial review may be brought before the Supreme Court from a decision of the Board.

The Board filed 11 notices of stated cases in 2025.

As of December 31, 2025, there were 14 pending stated cases before the Supreme Court.

Of the 11 requirements to state a case under section 65 of the *Assessment Act*, five were filed in relation to decisions regarding appeals in the Board's residential stream and six were filed in relation to IC&I appeals. An application for judicial review arose from a decision of the Board in the residential stream.

The Courts issued five decisions on matters arising from decisions of the Board, summarized below.

The British Columbia Court of Appeal issued three decisions on applications. The second summary below describes the outcomes of two applications regarding the same decisions of the Board and the Supreme Court.

British Columbia (Assessor of Area #14 – Surrey/White Rock) v. Fraser Park Realty Ltd., 2025 BCCA 186

After a decision of the Board on a preliminary issue and a decision of the Supreme Court in relation to that preliminary issue in a stated case under section 64 of the *Assessment Act*, the Appellant asked whether there was a right of appeal to the Court of Appeal, either with or without leave. Based on the wording of section 64 of the *Assessment Act* and subsection 13(3) of the *Court of Appeal Act* as well as the Court's decision in *Arts Umbrella v. British Columbia (Assessor of Area 09 – Vancouver)*, 2007 BCCA 45, the Court of Appeal concluded that appeals to the Court of Appeal may only be brought in relation to final decisions of the Board. Since the Board's decision in question was preliminary in nature, the application was dismissed on jurisdictional grounds.

Goldberg v. British Columbia (Assessor of Area #09 – Vancouver Sea to Sky Region), 2025 BCCA 125 (April 9, 2025) and 2025 BCCA 206 (June 5, 2025)

The Appellant filed a notice of appeal with the Court of Appeal in relation to decisions of the Supreme Court that were issued in 2022 and 2023 but took no further action for eighteen months. In 2025, the Appellant twice applied to the Court of Appeal to have that appeal removed from the inactive list. In each instance, the Court of Appeal, in Chambers, asked whether the extension was in the interests of justice. In both instances, the Court concluded that the applicant did not offer any explanation for the delay before the Court of Appeal and noted the decision of the Supreme Court also found instances of the Appellant's unexplained delay. Further, the Court emphasized the proposed review lacked any merit and dismissed the applications.

The Supreme Court issued decisions on an application for judicial review and on a stated case under section 64 of the *Assessment Act*. These were brought by the same party, but in relation to different appeals and discrete decisions of the Board.

992704 Ontario Limited v. Property Assessment Appeal Board, 2025 BCSC 2489

The petitioner sought judicial review of the Board's decision to deny the petitioner's application to issue a summons to two witnesses. The Board denied the application on the basis that the evidence sought was of little probative weight. The Court dismissed the petition, referring to the principle of prematurity: that generally, judicial reviews will be heard after a tribunal issues its final decision to prevent fragmented and piecemeal decision making. The Court found no circumstances in this case that justified an exception to the principle of prematurity.

992704 Ontario Limited v. Assessor of Area #09 – Vancouver Sea to Sky, 2025 BCSC 1121

After a decision of the Board denying the Appellant's application for costs against the Assessor, the Appellant brought a stated case to the Supreme Court on the issue of costs. This raised the issue of jurisdiction. The Court concluded that based on the well-established jurisdiction of the courts in stated cases under section 65(1) of the *Assessment Act*, the Court had no jurisdiction to review a decision of the Board on costs.

The following stated cases were discontinued, abandoned, or dismissed without a hearing in 2025:

***Blackman v. Area 11*, 2020 BCPAAB 20202374 [filed December 16, 2020]**

***Bresalier et al. v. Area 08*, 2024 BCPAAB 20243029 [filed January 8, 2025]**

***Dr. C.A. Whittington Inc, Inc. No. BC 0839557 v. Area 08*, 2020 BCPAAB 20203024 [filed October 7, 2020]**

***Kress v. Area 27*, 2024 BCPAAB 20242727 [filed January 15, 2025]**

***McGuire v. Area 04*, 2024 BCPAAB 20242183 [filed October 11, 2024]**

***Pan v. Area 01*, 2019 BCPAAB 20191340 [filed December 24, 2019]**

***Walji v. Area 10*, 2025 BCPAAB 20251924 [filed November 12, 2025]**

As of December 31, 2025, there were 14 stated cases pending before the Supreme Court and none before the Court of Appeal.

No appeals are pending before the Court of Appeal.

As of December 31, 2025, the Board filed stated cases pursuant to section 65 of the *Assessment Act* in the following appeals for which the decision of the Court has not been issued. Stated cases filed in the first few weeks of 2025 were reported in the Board's prior annual report and are excluded from this list.

***Cheung v. Area 01*, 2025 BCPAAB 20251851 [filed September 5, 2025]¹**: The stated case alleges errors of law in the Board's determination of value in relation to a single-family dwelling in Victoria.

***Fraser Park Realty Ltd. v. Area 14*, 2022 BCPAAB 20220017 [filed December 10, 2025]**: This stated case raises issues regarding the manner in which the existence of private easements and private restrictive covenants should inform decisions as to value of the fee simple interest in land and improvements under the *Assessment Act* in light of decisions such as *Standard Life Assurance Co. v. British Columbia (Assessor of Area #01 – Capital)*, 1997 CanLII 4012 (BCCA).

¹ The Court released its decision on January 22, 2026: *Cheung v Assessor of Area #01 – Capital*, 2026 BCSC 212. It will be reported in the 2026 annual report.

Goldberg v. Area 14, 2024 BCPAAB 20232397 [filed April 7, 2025]: This stated case relates to a decision regarding the value and equity of a single-family property in Surrey. The stated case raises issues including procedure and the effect of other legislation and the Constitution.

Ren v. Area 09, 2025 BCPAAB 20251941 [filed November 12, 2025]: Before the Board, this appeal addressed issue of value of a residential apartment building in Vancouver. The stated case relates to numerous aspects of the Board’s decision on value.

Shato Holdings et al v. Area 09, 2025 BCPAAB 20243683 [filed June 19, 2025]: The Board issued a decision on the appeal confirming the assessment roll on the basis of the issue before it: equity. The Appellant submit the Board should have permitted the parties to produce a recommendation based on exemption.

Vallely v. Area 08, 2025 BCPAAB 20252041 [filed November 26, 2025]: The Board’s decision determined issues of market value and equity in relation to recreational property adjacent to the Cheakamus River. The stated case alleges errors of law in relation to the Board’s determination of value and alleges breach of natural justice and procedural fairness among other issues.

Responses to Challenges in 2025

Appeal Management

The Board worked diligently towards its four performance targets in 2025, as previously mentioned the Board met or exceeded three of its four performance targets and fell slightly short of the fourth target (issue decisions within 60 days).

The Board tracks and monitors performance throughout the year and communicates the same to the agent community and BC Assessment. The Board continues to work with its stakeholders to make enhancements to practices and procedures. In 2025, the Board continued to work with IC&I appeal stakeholders to tighten dates to resolve appeals mutually or move the appeals to adjudication. Due to collaboration and effort on behalf of the parties, many appeals that would have otherwise remained in appeal management for longer periods have completed.

Technology

For several years, the Board has been working to initiate efforts to renew its dated case management system (CMS). The Board's legacy CMS is over 20 years old, built on dated technology, and does not meet stakeholder expectations for document handling. In prior years, the Board has put considerable effort towards identifying business and functional requirements. In 2024, the Board completed an options analysis to identify potential replacement strategies. In 2025, the Board continues to work with the Tribunal and Agencies Support Division (TASD) to prepare a business case and submit it for capital funding. Assuming the project is approved, current timelines are to initiate the project in mid-2026 with an early version estimated completion date in early 2027.

Code of Conduct

In response to challenges with party conduct and in anticipation of potential "hallucinations" arising from party use of large language models, the Board introduced a [Participant Code of Conduct](#) (effective April 1, 2025).

The Board has used the Code of Conduct in several appeals and is monitoring its use.

Artificial Intelligence

Like many boards, courts and tribunals, the Board continues to adapt to use of artificial intelligence (e.g. large language models) by participants and staff.

The Board's use is limited. The Board does have access to Microsoft Copilot with Enterprise Data Protection. So far, use cases have been limited. The Board does not use AI in analyzing evidence or making its decisions. Staff have seen some marginal benefits in editing letter templates or other collateral into plain language. The Board will continue to seek opportunities to use technology to further its mandate in a manner consistent with the Board's ethical and legal obligations.

The Board does not have the data to understand the scope of AI use by parties to appeals. While participants must be aware of the risks, there is a growing place for AI. AI can help self-represented parties make clear and concise submissions, which improves access to justice.

As mentioned, effective April 1, 2025, Board introduced a [Participant Code of Conduct](#), which addresses appropriate use of AI. Participants are responsible for the evidence and submissions they provide and disclosing where they use AI. The goal is not to discourage appropriate use of AI, but to reduce the risks of these newer tools.

Other Activities

Pathway to Truth and Reconciliation with Indigenous Peoples

The Board continues its path in support of truth and reconciliation with Indigenous peoples and to carry out the applicable calls to action of the Truth and Reconciliation Commission Report.

The Board acknowledges the barriers faced by Indigenous peoples in accessing justice, including lack of representation of Indigenous peoples among staff and Board members and the limited availability of culturally safe spaces, processes and services. The Board is committed to implementing specific and measurable actions that will be monitored and evaluated on an ongoing basis to meet the Board's commitments to truth and reconciliation and to better serve Indigenous peoples.

In addition, we undertake to further develop and implement, in consultation with Indigenous peoples, a pathway to truth and reconciliation which addresses the following areas:

1. The Board's Processes,
2. The Board's Staff and Members, and
3. The Board's Communications.

In addition, to consulting with Indigenous peoples in British Columbia, the following are some of the sources that will be considered in the development of the Board's pathway to truth and reconciliation.

- Declaration Action Plan (2022)
- *Declaration on the Rights of Indigenous Peoples Act* (2019)
- BC Human Rights Tribunal: Expanding Our Vision: Cultural Equality & Indigenous Peoples' Human Rights (2020)
- Reclaiming Power and Place: The Final Report of the National Inquiry into Missing and Murdered Indigenous Women and Girls (2019)
- Truth and Reconciliation Commission of Canada: Calls to Action (2015)
- United Nations Declaration on the Rights of Indigenous Peoples (2007)

Disclosures

Section 38 Disclosure: Public Interest Disclosure Act Annual Report

The purpose of British Columbia's *Public Interest Disclosure Act (PIDA)* is to promote transparency, accountability, and ethical conduct within the public sector by providing a safe and effective framework for employees to report serious wrongdoing in their workplace. It aims to protect whistleblowers from retaliation and ensure that disclosures are handled appropriately and fairly. This report is prepared pursuant to Section 38 of the Act.

Disclosures Received (2025 Reporting Period):

- a. i. disclosures received – 0
- ii. referrals of disclosures – 0
- iii. number acted on – 0
- iv. not acted on – 0
- b. the number of investigations commenced as a result of a disclosure – 0
- c. finding of wrongdoing – 0
 - i. description of the wrongdoing – not applicable
 - ii. recommendations, including those made by the Ombudsperson – not applicable
 - iii. corrective action taken in relation to the wrongdoing or the reasons why no corrective action was taken – not applicable
- d. any other information prescribed by regulation - none

Complaints and Feedback about the Board

The Board welcomes complaints, comments, and suggestions as a way for the public to voice any concerns and provide an opportunity for the Board to improve our rules, processes and organization. If parties have any concerns about a particular situation, staff or Board member, or suggestions on how the Board does its job, we encourage them to communicate with us.

Following best practices as set out by the Ombudsperson of BC, the Board reports out on complaint and feedback statistics on an annual basis.

Year	Number of complaints	Average response time (days)
2025	3	2
2024	2	1
2023	8	13
2022	7	6
2021	4	5

In 2025, the Board received three complaints requiring an internal review or investigation. This was fairly consistent in volume, with the prior years. Most complaints concerned feedback with the outcome of a Board decision, the appeal process in general (that is the process from complaint to BC Assessment, then appeal to the Property Assessment Review Panel and then to the Board) or perceived apprehension of bias. The average turn-around time to handle a complaint was within two business days.

More information about complaints, comments or suggestions can be found on the [Board's website](#) or by contacting the Board.

Board Member Remuneration Disclosure

Is available on the Board's website: https://www.assessmentappeal.bc.ca/download_file/view/422/

Board Finances

The Board’s budget for April 1, 2025 to March 31, 2026 is \$2.551 million, fully funded from the property tax levy and appeal fees.

The estimated expenditures for 2025/2026, compared with the past five fiscal years, are as follows:

Budget versus Actual Expenditures by Fiscal Year (\$000’s)

Fiscal Year	Budget	Actual	Under/(Over)	%
2025/26	\$2,551	\$2,508 ²	\$43	1.6%
2024/25	\$2,632	\$2,421	\$211	8.0%
2023/24	\$2,438	\$2,315	\$123	5.0%
2022/23	\$2,277	\$2,061	\$216	9.5%
2021/22	\$2,155	\$2,111	\$44	2.0%
2020/21	\$2,170	\$1,997	\$173	8.0%

The Board forecasts it will be 1.6% under budget in fiscal 2025/26, primarily as a result of vacant full-time staff/appointees, in addition to the following notes.

The Board collected \$994k in appeal fees, an increase from \$785k in the prior year. The Board forecasts billing the Surface Rights Board, Safety Standards Appeal Board and the Building Code Appeal Board, \$4k each (\$12k total) for management services. These revenues reduce the overall funding requirement from the property tax levy.

A more detailed breakdown of expenditures is provided in Appendix 7.

² Expenditures for Fiscal 2025/26 are forecasted based on expenditures to December 31, 2025

Looking Forward to 2026

The recent past has seen continued, unprecedented appeal volume. The Board will continue to explore effective and efficient strategies to manage this heightened volume of appeals.

Targets for 2025:

1. To complete or schedule for hearing, by March 31, 2026, 75 to 85% of the active 2025 commercial and industrial appeals.
2. To complete or hear, by December 31, 2026, 90 to 100% of the 2026 residential appeals.
3. To issue written decisions within 60 days (on average) of a hearing.
4. Appeal resolution without a hearing – 90% or greater.

These targets will be reviewed once the volume of 2026 appeals is known following the April 30, 2026 appeal deadline. Despite any performance target, the Board must ensure that appeals are resolved in accordance with the principles of procedural fairness. Whenever there is a conflict between a performance target and these principles, procedural fairness must prevail.

Appendix 1

Board Members as of December 31, 2025

Name	Position	Term Expiry Date
Erin Frew	Chair	February 15, 2028
Madisun Browne	Vice Chair	December 1, 2026
Sarah Beth Hutchison	Vice Chair	March 17, 2028
Audrey Suttorp	Vice Chair	December 17, 2028
Justin Allin	Member	June 12, 2026
Karen Ameyaw	Member	May 23, 2026
Yasin Amlani	Member	May 23, 2026
Fiona Anderson	Member	July 6, 2027
Christine Arnold	Member	May 23, 2026
Allan Beatty	Member	December 31, 2029
John Bridal	Member	December 31, 2026
Christopher Chung	Member	May 23, 2026
Larry Dybvig	Member	December 31, 2026
Joash Fang	Member	July 6, 2027
Steven Guthrie	Member	April 1, 2029
Mandy Hansen	Member	December 31, 2026
Courtnee Helem	Member	May 23, 2026
James Howell	Member	December 31, 2027
Zahra Jimale	Member	July 6, 2027
Camille Karlicki	Member	July 6, 2027
Howard Kushner	Member	December 31, 2026
David Lee	Member	December 31, 2026

Howard Mak	Member	November 4, 2026
Robert Metcalf	Member	December 31, 2026
Edwina Nearhood	Member	December 31, 2025
Michael Polomark	Member	July 6, 2027
Dale Pope	Member	December 31, 2026
Janice Thomas	Member	May 23, 2026
Kenneth Thornicroft	Member	December 31, 2026
Bruce Turner	Member	December 31, 2026
Candace Watson	Member	February 18, 2027
Bob Wickett	Member	May 23, 2026
Philip Yang	Member	May 23, 2026

Appendix 2

Glossary of Terms

Appeal Management Conference (AMC)

The main purpose of an AMC is to clarify the issues and facilitate resolution. Most AMCs are conducted by telephone. If resolution is not likely, the appeal may be scheduled for a settlement conference or a hearing. Some complex appeals may have several AMCs before they are resolved.

Contingent

Contingent appeals are held pending action on other appeals before the Courts or the Board. This occurs when the appeal issues are the same and it is appropriate to hold the appeal until the Court or Board makes a decision on the other appeal.

Decision in Progress

This term is used in the statistical appendices. It includes appeals that have had a hearing and the Board is still writing the decision. It also includes appeals when the Board is preparing an order on a dismissal, withdrawal or recommendation to change the assessment.

Dismissal Order

The Board may issue an order dismissing an appeal in two circumstances:

1. The Board does not have jurisdiction to deal with an appeal; or
2. The party that filed that appeal does not comply with a Board order.

When appeals are received, the Registrar will write to the parties with his opinion on whether the Board has jurisdiction based on the *Assessment Act*. A party can ask the Board to reconsider this opinion.

Recommendation

When the parties mutually agree to change the assessment, they submit a joint "Recommendation" to the Board. If the Board is satisfied that the recommended changes are accurate, it will issue an order authorizing BC Assessment amend the assessment.

Roll Number

A roll number is a distinctive number assigned to each entry on the assessment roll. Generally, every property has a roll number and receives an individual assessment.

Settlement Conference

The purpose of a Settlement Conference is to reach mutual agreement on the appeal issues. A Board member facilitates this Conference and discussions are without prejudice if the appeal proceeds to a hearing. Discussions in Settlement Conferences are confidential and any documents submitted do not become part of the public record.

Withdrawal

The party who filed the appeal may apply to the Board to discontinue their appeal at any time before a hearing. If approved, the Board will issue an order closing the appeal.

Appendix 3

2025 Property Assessment Appeal Completion Results Compared to 2024

Period	Appeals at Beginning of Period	Appeals at December 31	Appeals Completed Within Period	% Completed in Period
2025				
New Appeals	5,019	3,035	1,984	40%
Prior Year Appeals	4,624	2,351	2,273	49%
Year 2024 Total	9,643	5,386	4,257	44%
2024				
New Appeals	4,315	2,220	2,095	49%
Prior Year Appeals	4,739	2,404	2,335	49%
Year 2024 Total	9,054	4,624	4,430	49%

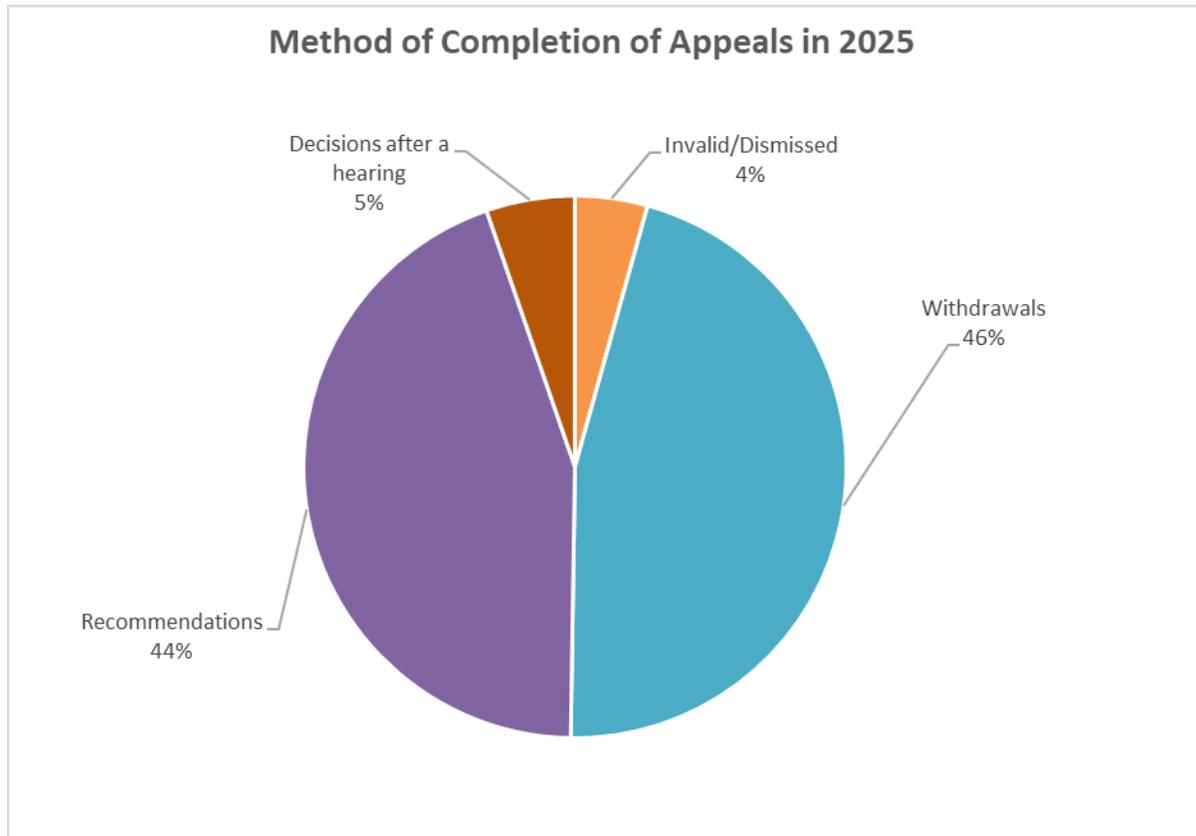
Appendix 4

Property Assessment Appeals Completion Results by Appeal Year

Year filed	Appeals at Beginning of Year	Method of Completion				Total Completed	Appeals Outstanding at Dec 31/25
		Dismissed	Withdrawals	Recom- mendations	Decisions after a hearing ¹		
2025 ²	5,019	174	802	924	84	1,984	3,035
2024	2,220	9	817	765	59	1,650	570
2023	739	0	129	122	31	282	457
2022	539	0	76	33	14	123	416
2021	376	0	67	21	4	92	284
2020	367	1	37	19	5	62	305
2019	383	0	27	9	28	64	319
TOTAL	9,643	184	1,955	1,893	225	4,257	5,386

Notes:

1. Decisions can be made through an in-person hearing or by way of written submissions from the parties.
2. With an appeal deadline of April 30 in 2025, the time period for completing 2025 appeals is from May 1 to December 31.



Appendix 5

Summary of Outstanding Property Assessment Appeals

APPEAL STATUS	OUTSTANDING APPEALS						
	TOTAL	2025 APPEALS ¹			PRIOR YEARS ²		
	Dec 31/25	Dec 31/25	Apr 30/25	Inc./(Decr.)	Dec 31/25	Dec 31/24	Inc./(Decr.)
APPEAL MANAGEMENT IN PROGRESS	3,894	2,514	5,019	N/A	1,380	2,668	(48%)
SCHEDULED FOR HEARING	31	27	0	N/A	4	167	(98%)
PENDING BOARD OR COURT DECISION	880	31	0	N/A	849	1,414	(40%)
DECISION IN PROGRESS	581	463	0	N/A	118	375	(69%)
TOTAL OUTSTANDING APPEALS	5,386	3,035	5,019	(40%)	2,351	4,624	(49%)

Notes:

1. April 30, 2025 was the filing deadline for the 2025 appeals.
2. Includes all outstanding appeals to the Board from the 2024 and earlier rolls.

Appendix 6

Board Activities in 2025 Compared to Prior Years

Board Activity	Results in year:				
	2025	2024	2023	2022	2021
Overall Appeal Caseload					
New Appeals Registered	5,019	4,315	4,328	4,969	4,427
Prior Year Appeals (beginning of year)	4,624	4,739	4,715	3,084	3,882
Total Appeals	9,643	9,054	9,043	8,053	8,309
Appeal Management Conferences (AMCs)					
# of AMCs Conducted	944	701	789	909	779
# of Appeals Involved	4,676	2,847	3,561	5,159	5,017
Settlement Conferences Held	23	31	21	21	26
Hearing Statistics					
# of Oral Hearings	1	6	1	6	6
# of Hearing Days	4	15	2	13	16
# heard by Written Submissions	138	174	239	175	156
Appeal Completion Method					
By withdrawals/dismissal orders	2,139	2,092	2,480	1,993	3,596
By recommendations	1,893	2,081	1,492	1,089	1,398
By decisions after a hearing	225	257	337	256	231
Appeals					
Number Completed	4,257	4,430	4,309	3,338	5,225

Appendix 7

Breakdown of Expenditures (\$000's)

Fiscal Year	Salaries & Benefits	Members Fees & Exp.	Travel Expenses	Occupancy Expenses	Systems & Telecomm.	Office & Misc. Exp.	Total Expenses
2025/26 ¹	1,704	485	17	102	140	60	2,508
2024/25	1,623	471	4	100	144	79	2,421
2023/24	1,579	455	3	98	132	48	2,315
2022/23	1,394	368	1	96	128	75	2,061
2021/22	1,465	383	2	94	115	52	2,111
2020/21	1,349	376	1	84	132	56	1,997

Notes:

1. Expenditures for fiscal year 2025/26 are forecasted based on actual expenditures to December 31, 2025.