



PROPERTY ASSESSMENT APPEAL BOARD

# Annual Stakeholders Meeting

March 12, 2026



# Territorial Acknowledgement

The Board gratefully and respectfully acknowledges that our work spans across the traditional territories of many First Nations and Métis chartered communities in British Columbia.

Our offices are located on the traditional territories of the Musqueam, Skwxwú7mesh, and Tsleil-Waututh First Nations.



# Agenda

1. Welcome and Introductions
2. Update & Report on 2025 Activities
3. What's New for 2026 & Beyond
  - Changes to desk orders for recommendations
  - Online Document Centre pilot
  - Artificial Intelligence
  - Additional School Tax



PROPERTY ASSESSMENT APPEAL BOARD

# Welcome and Introductions



# Board's Mandate

PROPERTY ASSESSMENT APPEAL BOARD

- 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.



PROPERTY ASSESSMENT APPEAL BOARD

# Update & Report on 2025 Activities



## PROPERTY ASSESSMENT APPEAL BOARD

Target		Result
2024 commercial and industrial appeals	Complete or set for hearing 75 to 85% of appeals by Mar. 31, 2025	<b>77.6%</b>
2025 residential appeals	Complete or hear 90 to 100% of appeals by Dec. 31, 2025	<b>98.2%</b>
Decisions following a hearing	Issue decisions (on average) within 60 days	<b>60.57</b>
Appeal resolution without a hearing – 90% or greater	90% or greater	<b>95%</b>



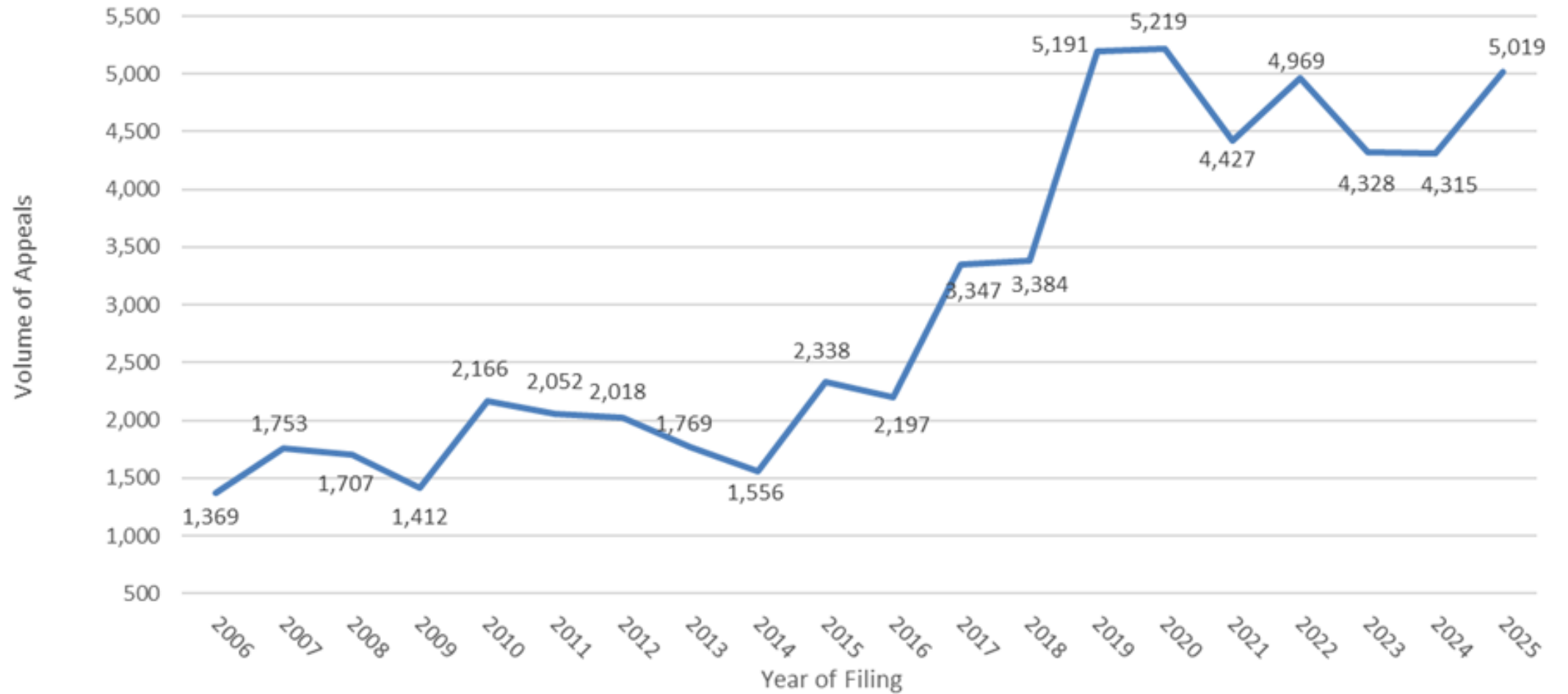
## PROPERTY ASSESSMENT APPEAL BOARD

<b>Activity</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
New appeals received in year	4,328	4,315	5,019
Carry over 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
# and % of appeals resolved without a hearing	3,962 (92%)	4,173 (94%)	4,032 (95%)



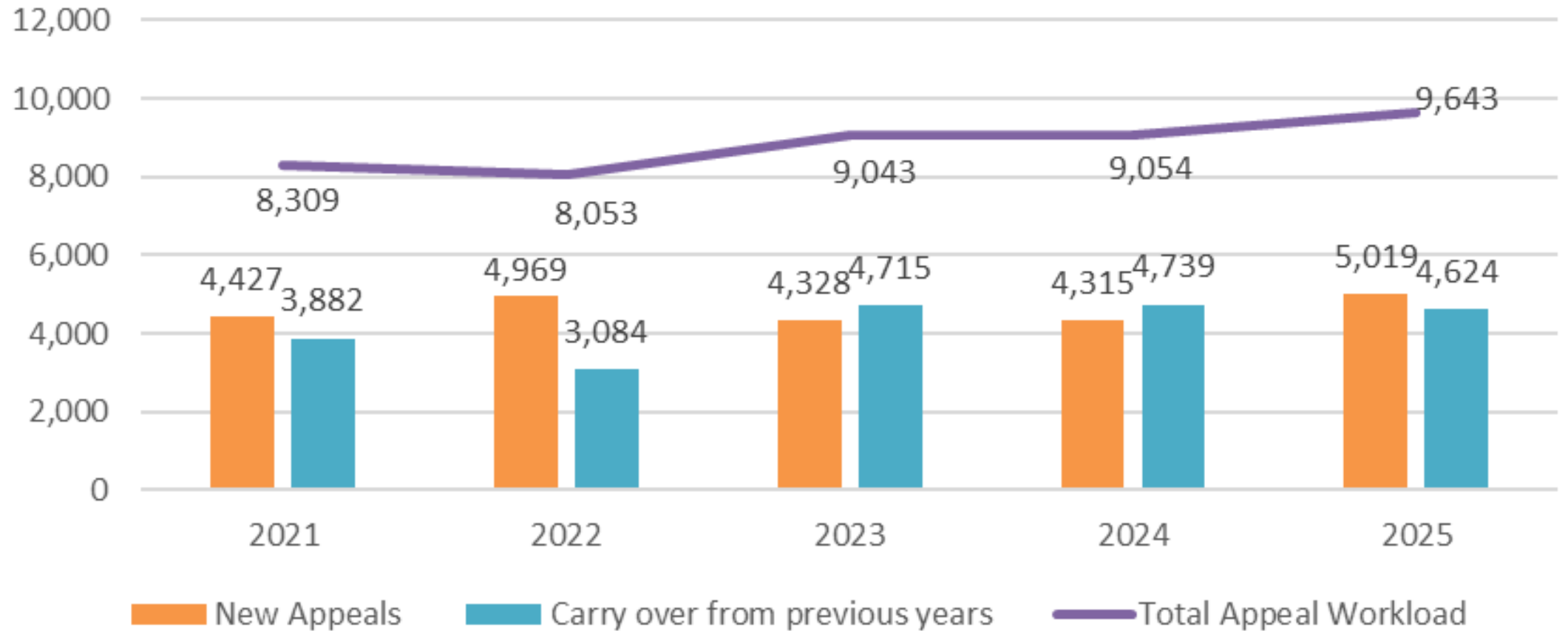
# PROPERTY ASSESSMENT APPEAL BOARD

## Change in Volume of Appeals



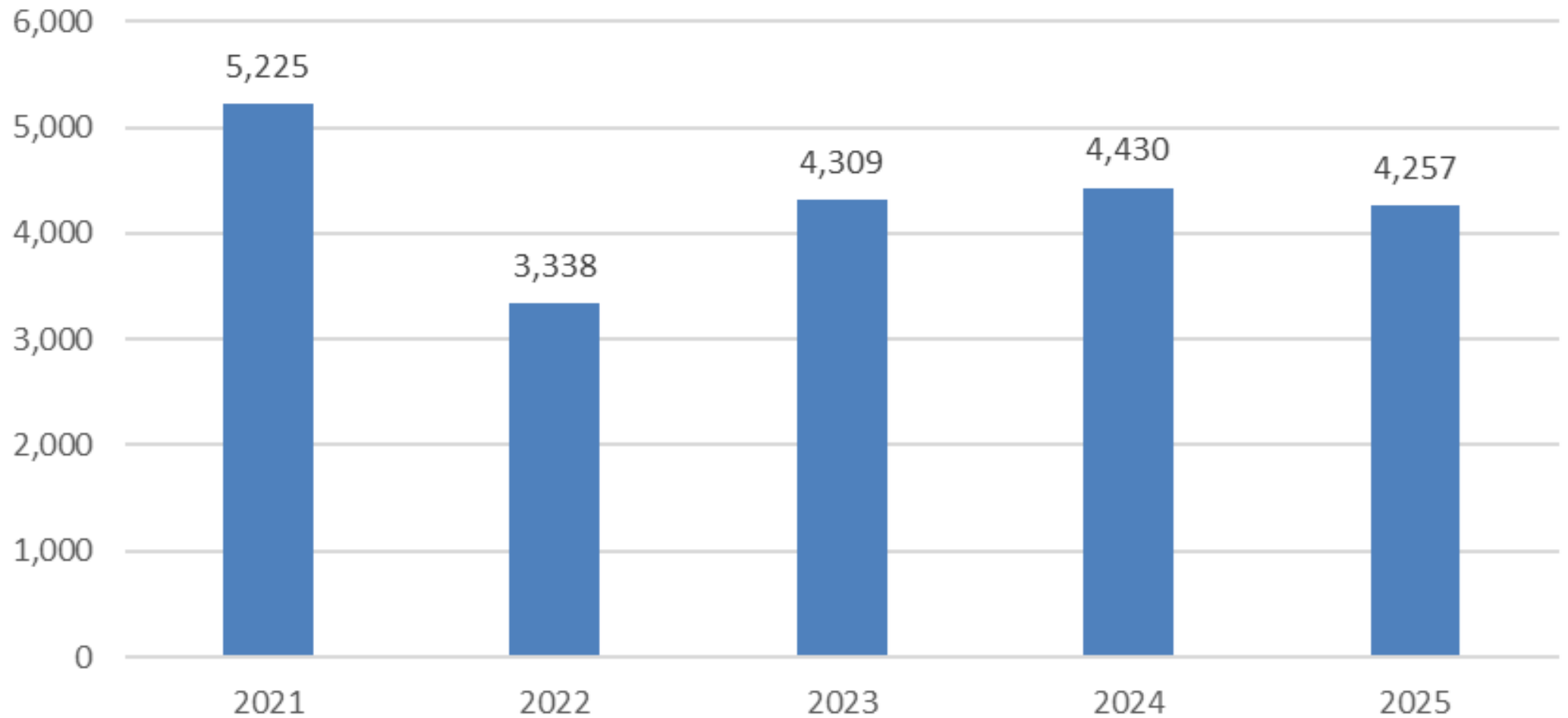


### Total Appeal Volume



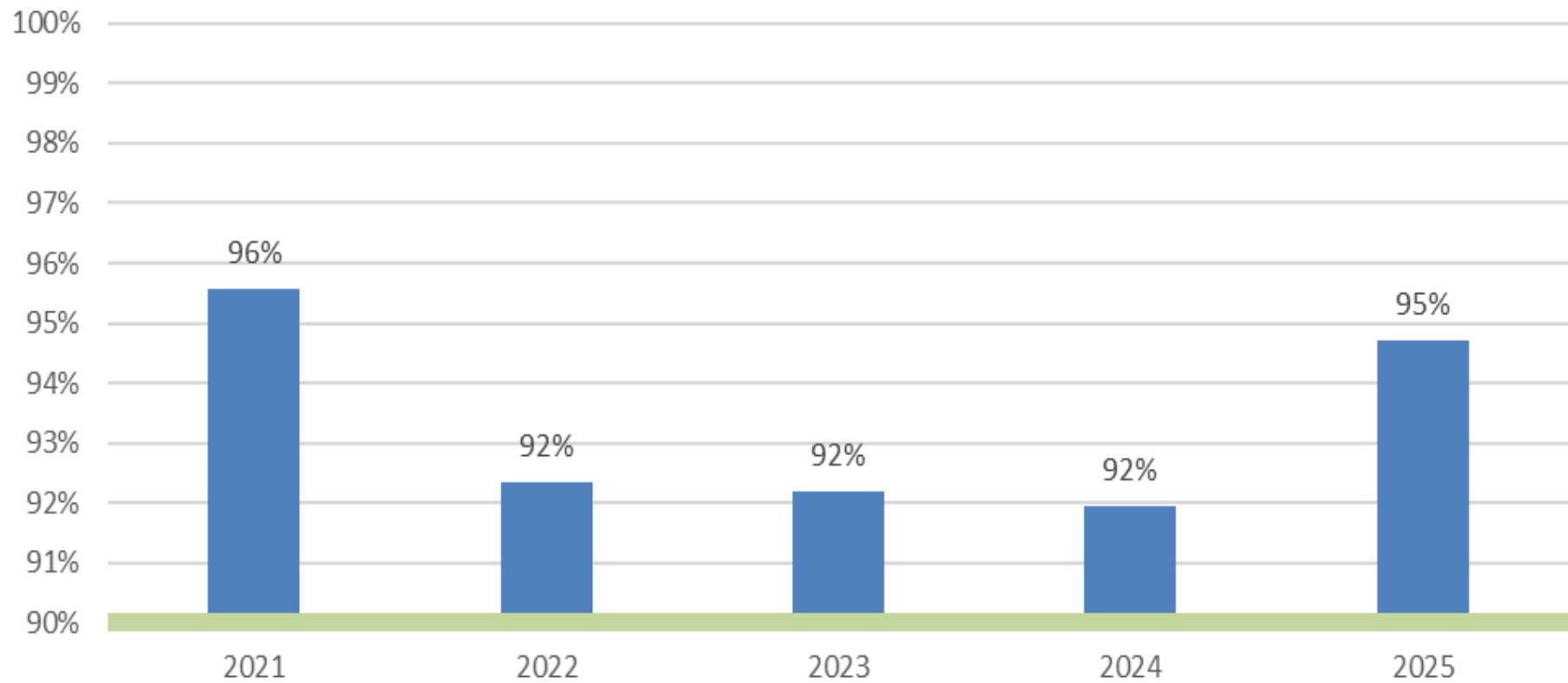


## Total Appeal Completions



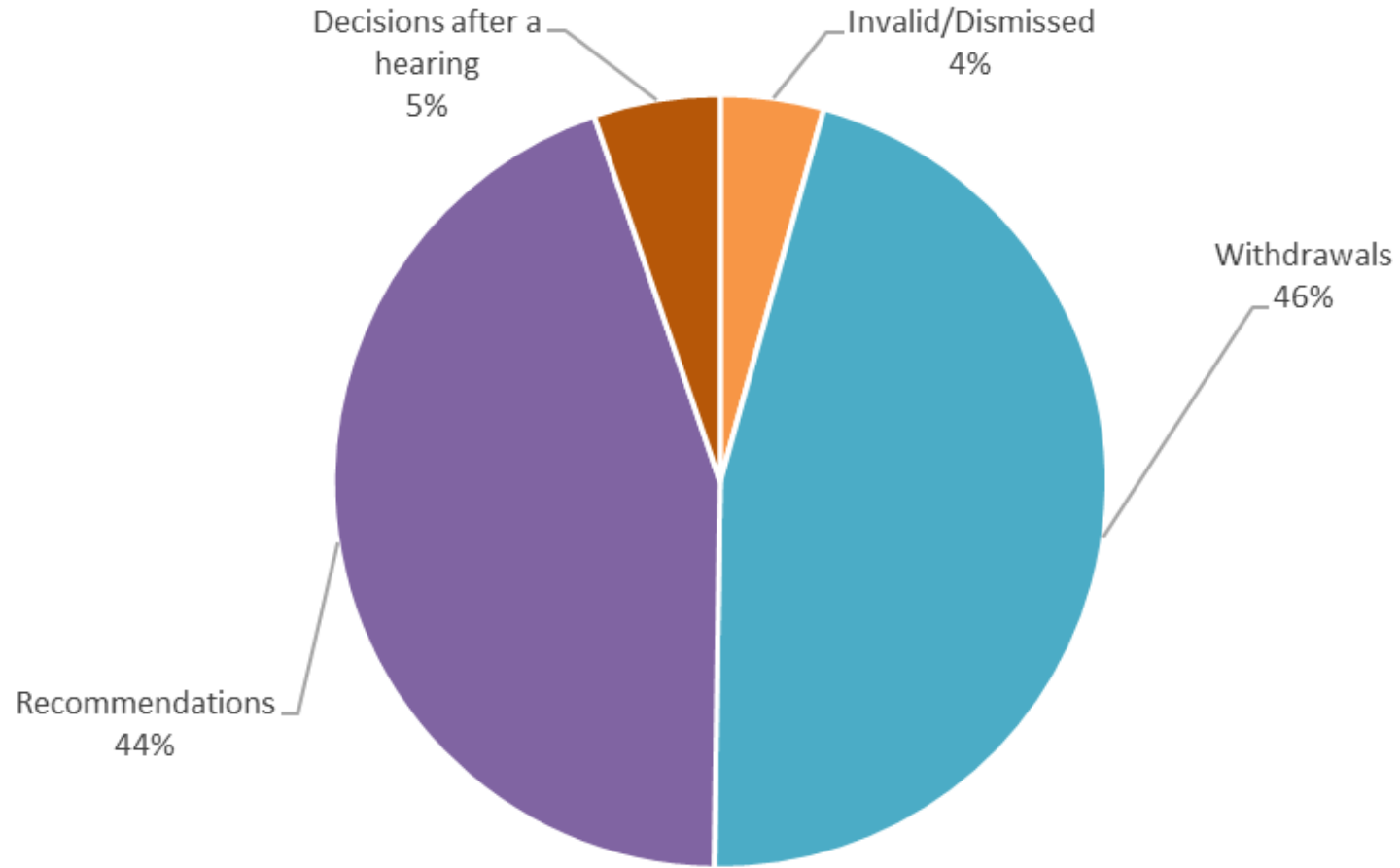


### Percentage of appeals resolved without a hearing



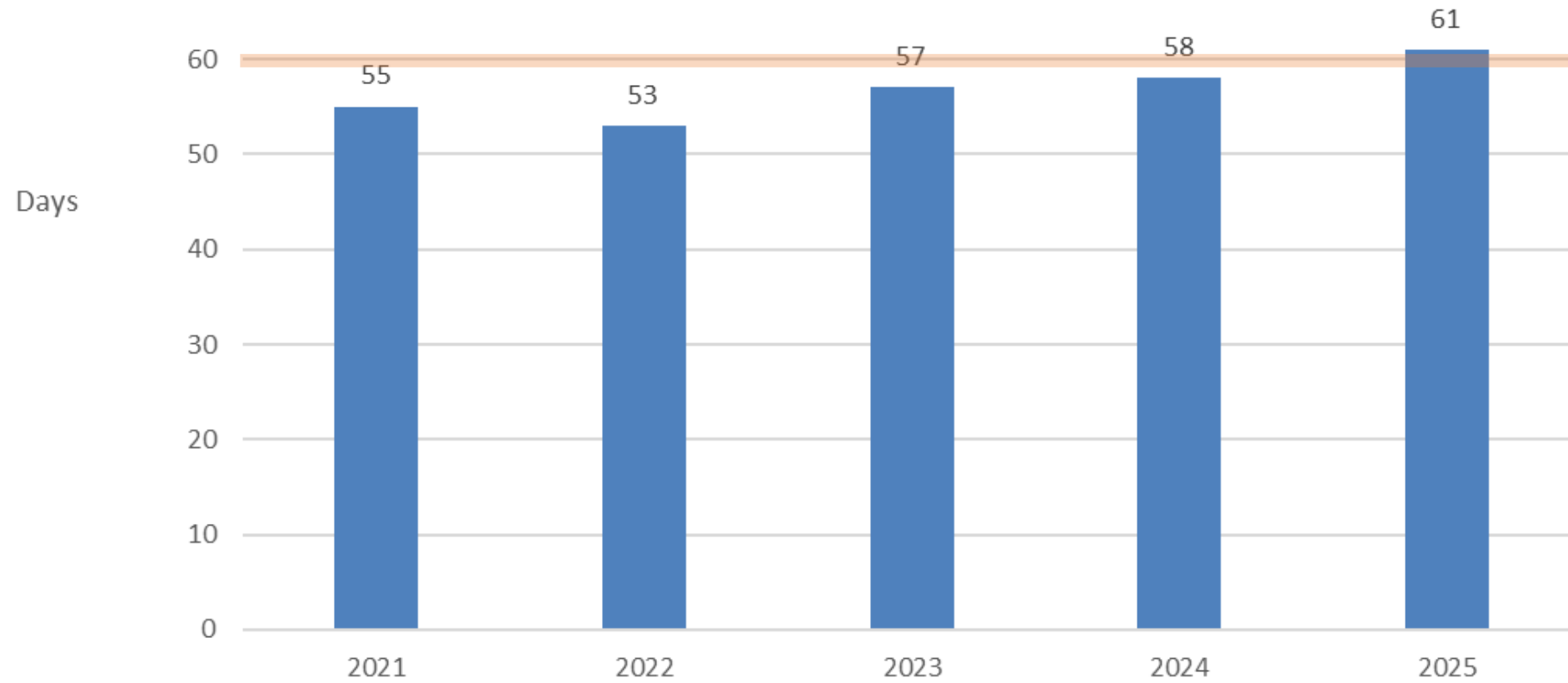


### Method of Completion of Appeals in 2025



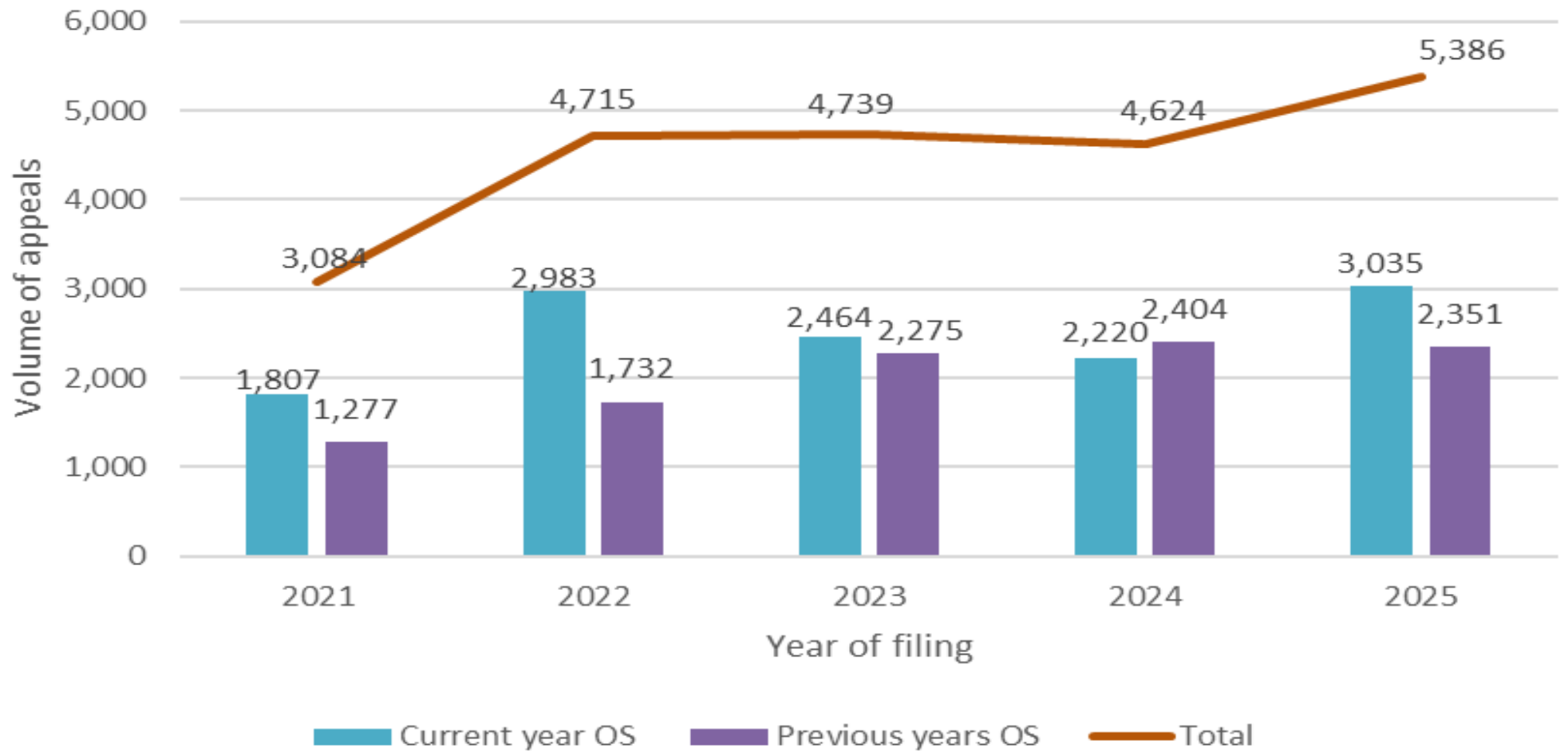


### Average Number of Days from Hearing to Decision





### Status of outstanding appeals (current year vs. previous years)





# Financial Position

Fiscal Year	Salaries & Benefits	Members Fees & Exp.	Travel Expenses	Occupancy Expenses	Systems & Telecomm.	Office & Misc. Exp.	Total Expenses
2025/26 Forecast	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



## Targets for 2026:

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



PROPERTY ASSESSMENT APPEAL BOARD

# Looking Ahead to 2026



# Desk Orders for Recommendations

- For greater transparency for stakeholders, the Board is proposing to include the Form 3 (Recommendation) with the desk order confirming the revised roll.
- This will also result in administrative efficiencies and reduced errors.



# Current Form 3

## PROPERTY ASSESSMENT APPEAL BOARD



### PROPERTY ASSESSMENT APPEAL BOARD

#### FORM 3 (RULE 23) RECOMMENDATION (PROPERTY ASSESSMENT APPEAL)

**SEND TO:** Property Assessment Appeal Board  
1270 – 605 Robson Street  
Vancouver, BC, V6B 5J3  
Fax: 604-775-1742  
Toll-free fax: 1-888-775-1742  
Email: [office@paab.bc.ca](mailto:office@paab.bc.ca)

**Appeal Number(s):** \_\_\_\_\_  
\_\_\_\_\_

The parties have agreed to resolve this appeal by changing the assessment as follows  
(Indicate changes in values and classification and attach a Schedule if there are more roll numbers):

Roll Number:			Review Panel Decision			Recommendation to the Board		
	Exempt Tax Code <sup>1</sup>	Land	Improvements		Exempt Tax Code	Land	Improvements	
Class ____		\$	\$	Class ____		\$	\$	
Class ____		\$	\$	Class ____		\$	\$	
<b>Total:</b>		<b>\$</b>		<b>Total:</b>		<b>\$</b>		

AST Applicable: Yes  No

Roll Number:			Review Panel Decision			Recommendation to the Board		
	Exempt Tax Code	Land	Improvements		Exempt Tax Code	Land	Improvements	
Class ____		\$	\$	Class ____		\$	\$	
Class ____		\$	\$	Class ____		\$	\$	
<b>Total:</b>		<b>\$</b>		<b>Total:</b>		<b>\$</b>		

AST Applicable: Yes  No

Exemptions/AST (include details only if changes are being recommended):

\_\_\_\_\_  
\_\_\_\_\_

Attach details on any other proposed changes

The reasons for the recommendation are (Give complete reasons for the changes):

\_\_\_\_\_  
\_\_\_\_\_

Name of the Appellant, or authorized agent \_\_\_\_\_

Name of the Respondent, or authorized agent \_\_\_\_\_

Signature of the Appellant, or authorized agent \_\_\_\_\_

Signature of the Respondent, or authorized agent \_\_\_\_\_


Date: \_\_\_\_\_

Date: \_\_\_\_\_

<sup>1</sup> [https://www.assessmentappeal.bc.ca/application/files/1517/4250/5625/Tax\\_Code\\_Lookup.xlsx](https://www.assessmentappeal.bc.ca/application/files/1517/4250/5625/Tax_Code_Lookup.xlsx)



# Proposed Form 3



**PROPERTY ASSESSMENT APPEAL BOARD**

**FORM 3 (RULE 23)**  
**RECOMMENDATION**

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**SEND TO:** → 1270--605 Robson Street  
→ Vancouver, BC, V6B 5J3  
→ Email: [office@paab.bc.ca](mailto:office@paab.bc.ca)

**Appeal Number(s):** \_\_\_\_\_

Subject to the Board's acceptance, the parties have agreed to this final, binding and irrevocable recommendation to the Board for all outstanding issues in this appeal.

Review Panel Decision				Recommendation to the Board			
Exempt Tax Code	Land	Improvements		Exempt Tax Code	Land	Improvements	
Class: _____	\$	\$		Class: _____	\$	\$	
Class: _____	\$	\$		Class: _____	\$	\$	
<b>Total:</b>	<b>\$</b>	<b>\$</b>		<b>Total:</b>	<b>\$</b>	<b>\$</b>	

--- Dwelling property? -- Yes  -- No

Review Panel Decision				Recommendation to the Board			
Exempt Tax Code	Land	Improvements		Exempt Tax Code	Land	Improvements	
Class: _____	\$	\$		Class: _____	\$	\$	
Class: _____	\$	\$		Class: _____	\$	\$	
<b>Total:</b>	<b>\$</b>	<b>\$</b>		<b>Total:</b>	<b>\$</b>	<b>\$</b>	

--- Dwelling property? -- Yes  -- No

Unless otherwise indicated this recommendation, the property shall be subject to the exemptions from taxation, if any, using the same method of calculation as may be shown on the assessment roll confirmed by the Property Assessment Review Panel.

Exemptions/AST: *(include details only if changes are being recommended)*

\_\_\_\_\_

\_\_\_\_\_

The reasons for the recommendation are *(Give complete reasons for the changes)*:

\_\_\_\_\_

\_\_\_\_\_

**Date:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Name of the Appellant, or authorized agent:** \_\_\_\_\_ **Name of the Respondent, or authorized agent:** \_\_\_\_\_

**Signature of the Appellant, or authorized agent:** \_\_\_\_\_ **Signature of the Respondent, or authorized agent:** \_\_\_\_\_

[https://www.assessmentappeal.bc.ca/application/files/1517/4250/5625/Tax\\_Code\\_Lookup.xlsx](https://www.assessmentappeal.bc.ca/application/files/1517/4250/5625/Tax_Code_Lookup.xlsx)



# Changes - Form 3



PROPERTY ASSESSMENT APPEAL BOARD

FORM 3 (RULE 23)  
RECOMMENDATION

SEND TO: → 1270—605 Robson Street  
→ Vancouver, BC, V6B 5J3  
→ Email: office@paab.bc.ca

Appeal Number(s):

Subject to the Board's acceptance, the parties have agreed to this final, binding and irrevocable recommendation to the Board for all outstanding issues in this appeal.

Review Panel Decision				Recommendation to the Board			
Class	Exempt Tax Code	Land	Improvements	Class	Exempt Tax Code	Land	Improvements
		\$	\$			\$	\$
Total		\$	\$	Total		\$	\$
"Dwelling property": Yes <input type="checkbox"/> No <input type="checkbox"/>				"Dwelling property": Yes <input type="checkbox"/> No <input type="checkbox"/>			

Review Panel Decision				Recommendation to the Board			
Class	Exempt Tax Code	Land	Improvements	Class	Exempt Tax Code	Land	Improvements
		\$	\$			\$	\$
Total		\$	\$	Total		\$	\$
"Dwelling property": Yes <input type="checkbox"/> No <input type="checkbox"/>				"Dwelling property": Yes <input type="checkbox"/> No <input type="checkbox"/>			

Unless otherwise indicated this recommendation, the property shall be subject to the exemptions from taxation, if any, using the same method of calculation as may be shown on the assessment roll confirmed by the Property Assessment Review Panel.

Exemptions/AST (include details only if changes are being recommended):

The reasons for the recommendation are (Give complete reasons for the changes):

Date:

Name of the Appellant, or authorized agent:

Signature of the Appellant, or authorized agent:



# Changes - Form 3

PROPERTY ASSESSMENT APPEAL BOARD

¶ Subject to the Board's acceptance, the parties have agreed to this final, binding and irrevocable recommendation to the Board for all outstanding issues in this appeal. ¶



# Changes - Form 3

PROPERTY ASSESSMENT APPEAL BOARD

Class-	α	α	\$α
<b>Total:</b>	α	α	<b>\$α</b>

....."Dwelling-property":--Yes·---No·

¶



# Changes - Form 3

PROPERTY ASSESSMENT APPEAL BOARD

--- Dwelling property --- Yes  --- No

→

→

→

--- Dwelling property --- Yes  --- No

¶

Unless otherwise indicated this recommendation, the property shall be subject to the exemptions from taxation, if any, using the same method of calculation as may be shown on the assessment roll confirmed by the Property Assessment Review Panel. ¶

Exemptions/AST (include details only if changes are being recommended). ¶



# Changes - Form 3

PROPERTY ASSESSMENT APPEAL BOARD

The reasons for the recommendation are (Give co

α

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α

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α

Date: α α

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α

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Name of the Appellant, or authorized agent α

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¶

α

---

Signature of the Appellant, or authorized agent α

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¶

<https://www.assessmentappeal.bc.ca/application/files/1517>





# Appendix A Capture

Appeal Number(s): \_\_\_\_\_

\_\_\_\_\_

Subject to the Board's acceptance, the parties have agreed to this final, binding and irrevocable recommendation to the Board for all outstanding issues in this appeal. ...

Roll Number: \_\_\_\_\_

Review Panel Decision				Recommendation to the Board			
Exempt Tax Code	Land	Improvements		Exempt Tax Code	Land	Improvements	
Class: _____	\$_____	\$_____		Class: _____	\$_____	\$_____	
Class: _____	\$_____	\$_____		Class: _____	\$_____	\$_____	
<b>Total:</b> _____	<b>\$</b> _____			<b>Total:</b> _____	<b>\$</b> _____		

... "Dwelling property": Yes  No  → → → "Dwelling property": Yes  No

Roll Number: \_\_\_\_\_

Review Panel Decision				Recommendation to the Board			
Exempt Tax Code	Land	Improvements		Exempt Tax Code	Land	Improvements	
Class: _____	\$_____	\$_____		Class: _____	\$_____	\$_____	
Class: _____	\$_____	\$_____		Class: _____	\$_____	\$_____	
<b>Total:</b> _____	<b>\$</b> _____			<b>Total:</b> _____	<b>\$</b> _____		

... "Dwelling property": Yes  No  → → → "Dwelling property": Yes  No

Unless otherwise indicated this recommendation, the property shall be subject to the exemptions from taxation, if any, using the same method of calculation as may be shown on the assessment roll confirmed by the Property Assessment Review Panel.

Exemptions/AST (include details only if changes are being recommended):

\_\_\_\_\_

\_\_\_\_\_

The reasons for the recommendation are (Give complete reasons for the changes):

\_\_\_\_\_

\_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

\_\_\_\_\_

Name of the Appellant, or authorized agent \_\_\_\_\_ Name of the Respondent, or authorized agent \_\_\_\_\_



# Desk Orders for Recommendations

Questions? Feedback?



# Online Document Centre (ODC) - pilot

- The Board continues to receive stakeholder feedback about:
  - Technology tools (online document repository),
  - Inconsistency in technical functionality between the Review Panel and the Board
- The longer-term solution is to implement a new case management system, which is currently subject to a funding review



# Online Document Centre (ODC) - pilot

- The functionality of ODC will be similar to the existing ODR platform, with a key difference of not including the chat functionality
- Appellants will be given an invitation to use ODC with their acknowledgement letter and during the AMC
- The Assessor will be advised when documents should be uploaded to ODC versus emailed

Property Assessment Appeal Board  
of British Columbia  
Online Dispute Resolution

PAAB Home | Contact Us

Logged in as Property Assessment Appeal Board

ALL CASES | EMAIL TEMPLATES | MANAGE USERS | SYSTEM SETTINGS | LOG OUT

2025 Test Case #2  
Appeal Number: 2025 TEST CASE #2

Status: Adjudication  
Adjudicator:

Appeal Details | Communications | Upload Documents for Decision | View Documents Before Board Member

Send A Message

To: All Parties

Type your message

Cancel Send

Send custom email

Communication History The Adjudicator WILL NOT see any of these messages

All Messages +

Email From: Property Assessment Appeal Board Apr 6, 2025 7:46pm



# Online Document Centre (ODC) - pilot

- Parties have the ability to upload documents in advance of the AMC
- Parties can resolve the appeal – Prepare Settlement
- Appellants have the ability to withdraw the appeal
- If not resolve, documents can be uploaded or selected for adjudication

The screenshot shows the user interface of the Online Document Centre (ODC) pilot. At the top, the header includes the Property Assessment Appeal Board of British Columbia logo and name, along with navigation links for 'PAAB Home' and 'Contact Us'. The user is logged in as 'ISABELLA APPELLANT CHIN'. A dark green navigation bar contains 'MY CASES', 'MY PROFILE', and 'LOG OUT' buttons. The main content area displays '2026 TEST CASE #1' with the appeal number '2026 TEST CASE #1' and two buttons: 'Prepare Settlement' and 'Withdraw'. Below this, there are two tabs: 'Upload Documents' (active) and 'Appeal Details'. The 'Upload Documents' tab contains instructions for uploading files to a shared library, a 'Choose File' button (currently showing 'No file chosen'), a list of allowed file extensions (png, jpg, bmp, doc, docx, pdf, xls, xlsx, txt, jpeg, gif), and an 'Upload' button. To the right, the 'Document Library' section shows a list of documents under 'Appeal Documents' and 'Uploaded Documents'. The 'Uploaded Documents' list includes 'Appellant submissions.pdf', 'Appellant comparables.pdf', and 'BCA PVS.pdf', each with a date of 'March 10, 2026' and a status indicator (A or R). A 'History' section is partially visible at the bottom left, and a green plus button is at the bottom right.



# Online Document Centre (ODC) - pilot

- Questions?



# Artificial Intelligence at the Board

- By members: no AI for adjudicative functions
- By parties: must be disclosed in submissions
- By the Board: examining potential use cases



# AI by the Parties

PROPERTY ASSESSMENT APPEAL BOARD

- [Code of Conduct](#): requires disclosure; establishes sanctions
- Appropriate use; not no use
- Cases
  - *Backhaus v. Area 01*, 2025 BCPAAB 20251734: warning
  - *0997510 BC Ltd. v. Area 15*, 2025 BCPAAB 20252585: warning
  - *Ren v. Area 09*, 2025 BCPAAB 20253891: costs



# AI by Members

PROPERTY ASSESSMENT APPEAL BOARD

- Symmetry in standards
- Board's [Fairness and Service Code](#)
  - *Parties have the right to expect that the Board will apply the law fairly and impartially. Treating parties fairly includes,...human(s) making the decision: Board members hear cases and make decisions based on the evidence and submissions before them and do not use artificial intelligence to write decisions or analyze evidence;*



# AI at the Board

**Policy on the use of generative AI** [Policy on the use of generative AI – Province of British Columbia](#)

## 1. Protect sensitive information

- Employees **may** put confidential information into gen AI tools available to them as part of the BC Public Service's agreement with Microsoft, like Copilot Chat.
- When using tools like Copilot Chat, [employees must log in using their IDIR](#)
- Employees **must not** put any confidential information, including personal information, into publicly available gen AI tools like ChatGPT.

## 2. Output review

- Employees who use gen AI tools **must** review the outputs to ensure they are factually accurate, complete and up-to-date.
- Gen AI tools provide sources for content, but those sources may not be real or correct. There may also be copyright or intellectual property considerations.

## 3. Standards of inclusion, respect and style

- Employees who use gen AI tools **must** review and edit the output text to ensure the language is inclusive, respectful and aligns with government style guides and other writing standards.



# Artificial Intelligence

- Questions? Comments?



# Additional School Tax (AST)

- Two sets of appeals were resolved prior to hearing
- AST appeals are out of contingent status and in active appeal management
- Currently, no test case identified
- Development continuum document (DCD) production



PROPERTY ASSESSMENT APPEAL BOARD

# Q & A Session



## PROPERTY ASSESSMENT APPEAL BOARD

More feedback, questions, comments, or concerns?

Erin Frew, Chair: [erin.frew@paab.bc.ca](mailto:erin.frew@paab.bc.ca)



# Wrap-Up