



# PROPERTY ASSESSMENT APPEAL BOARD

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March 20, 2026

## MEMORANDUM

To: The Assessment Community  
From: Erin Frew, Chair  
Re: 2026 Annual Stakeholder Forum

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On March 12, 2026, the Board hosted its annual stakeholder forum both virtually and in-person from the Board's Vancouver office. Thank you to those who were able to join us.

The Board was pleased to welcome a wide variety of our stakeholders, including representatives from the assessors' offices, tax agent community, taxing jurisdictions and government.

The Board presented the following topics:

- Board's [2025 Annual Report](#)
- Online Document Centre (pilot)
- Artificial Intelligence at the Board
- Additional School Tax (next steps)

The full presentation is available [here](#).

The Board received helpful feedback from the community on the Board's proposed amendments to the Form 3 and desk order process. Attached with this memo is the proposed Form 3 and proposed recommendation desk order. The Board welcomes feedback on the proposed Form 3 and desk order until April 15, 2026.

The Board also received feedback regarding the registration of appeals. The Board understands the importance of receiving appeal numbers as quickly as possible. The Board is working to replace its functionally obsolete case management system, and in the interim, is working on a potential manual workaround.

Stakeholders are encouraged to submit accurate and complete spreadsheets in advance of the filing deadline. Spreadsheets submitted early, and completed accurately, will be prioritized for registration and acknowledgment.

Additional comments may be provided to [office@paab.bc.ca](mailto:office@paab.bc.ca).

## **Proposed Recommendation Process Changes**

The Board proposes changing the format of desk orders arising from a recommendation (Form 3) from the parties.

The desk order would no longer transcribe the values from the Form 3 into the desk order, but incorporate a screenshot of the parties' recommendation directly into the order. Parties' signatures would not be included in the screenshot.

This change will reduce the Board's administrative burden in creating the desk orders as well as amend orders arising from transcription errors. This will mean faster processing time and redeployment of resources to other appeal management efforts.

Further, this change will enhance transparency to stakeholders including non-participant owners and taxing jurisdictions.

Any comments on this proposed change must be received by April 15, 2026.

Please see the following pages for the relevant documents.

**Proposed 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](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.

<b>Roll Number:</b>			<b>Address:</b>		
<b>Review Panel Decision</b>			<b>Recommendation to the Board</b>		
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" s. 117.1 School Act (AST): Yes  No

"Dwelling property" s. 117.1 School Act (AST): Yes  No



<b>Roll Number:</b>			<b>Address:</b>		
<b>Review Panel Decision</b>			<b>Recommendation to the Board</b>		
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" s. 117.1 School Act (AST): Yes  No

"Dwelling property" s. 117.1 School Act (AST): 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

<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 Desk Order**

**PROPERTY ASSESSMENT APPEAL BOARD  
OF BRITISH COLUMBIA**

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**IN THE MATTER OF AN APPEAL PURSUANT TO S. 50 OF THE *ASSESSMENT ACT***

**Appeal No.: 2025-01-11111**

**Between:**

**ABC 123 Ltd**

**Appellant**

**and**

**Assessor of Area #01 - Capital**

**Respondent**

**Property:**

**01-62-327-0410X.0X0, 1234 Main St, District of Langford**

**Date of Decision:**

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This appeal was filed to the Property Assessment Appeal Board (the "Board") under section 50 of the *Assessment Act*. The parties provided a recommendation to the Board on DATE. The parties agree that this agreement represents a final resolution of all issues on the appeal. Pursuant to section 43 (1) of the *Assessment Act* and section 17 (2) of the *Administrative Tribunals Act*, the Board accepts the recommendation and orders the Assessor to amend the assessment roll to reflect the recommendation attached as Appendix A to this order.

For the Board

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Erin L. Frew, Chair

**APPENDIX A**

**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.

<b>Roll Number:</b>			<b>Address:</b>		
<b>Review Panel Decision</b>			<b>Recommendation to the Board</b>		
Exempt Tax Code	Land	Improvements	Exempt Tax Code	Land	Improvements
Class _____	\$ _____	\$ _____	Class _____	\$ _____	\$ _____
Class _____	\$ _____	\$ _____	Class _____	\$ _____	\$ _____
<b>Total:</b>	<b>\$ _____</b>		<b>Total:</b>	<b>\$ _____</b>	
<input type="checkbox"/> "Dwelling property" s. 117.1 School Act (AST): Yes <input type="checkbox"/> No <input type="checkbox"/>			<input type="checkbox"/> "Dwelling property" s. 117.1 School Act (AST): Yes <input type="checkbox"/> No <input type="checkbox"/>		

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<b>Roll Number:</b>			<b>Address:</b>		
<b>Review Panel Decision</b>			<b>Recommendation to the Board</b>		
Exempt Tax Code	Land	Improvements	Exempt Tax Code	Land	Improvements
Class _____	\$ _____	\$ _____	Class _____	\$ _____	\$ _____
Class _____	\$ _____	\$ _____	Class _____	\$ _____	\$ _____
<b>Total:</b>	<b>\$ _____</b>		<b>Total:</b>	<b>\$ _____</b>	
<input type="checkbox"/> "Dwelling property" s. 117.1 School Act (AST): Yes <input type="checkbox"/> No <input type="checkbox"/>			<input type="checkbox"/> "Dwelling property" s. 117.1 School Act (AST): 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: \_\_\_\_\_

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

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

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