

CODE OF CONDUCT

PROPERTY ASSESSMENT APPEAL BOARD

CODE OF CONDUCT, ETHICS, AND
PROFESSIONAL RESPONSIBILITIES

OBJECT AND PURPOSE

1. The Property Assessment Appeal Board is an administrative tribunal with quasi-judicial functions and powers established under the *Assessment Act*, RSBC 1996, Chapter 20. The Board hears appeals from decisions of the Property Assessment Review Panel under the *Assessment Act*.
2. The Board is mandated to determine whether or not land or improvements, or both, are assessed at actual value, whether they have been properly classified, whether an exemption has been properly allowed or disallowed, and whether they have been wrongfully entered on or omitted from an assessment roll.
3. Subsection 43(8) of the *Assessment Act* establishes ethical requirements on Board Members:

A member of the board must faithfully, honestly and impartially perform the member's duties and must not, except in the proper performance of those duties, disclose to any person any information obtained as a member.
4. The Property Assessment Appeal Board is committed to fostering and maintaining the highest standards of professionalism and conduct among its Members. The purpose of this Code of Conduct is to establish rules of conduct governing the professional and ethical responsibilities of its Members. The rules cover the primary areas of Member responsibility, that is, the conduct of hearings and decision-making, as well as the institutional responsibilities of Members to colleagues, to the Board Chair, and to the Board itself.
5. The Code is developed in recognition of the fundamental and over-riding responsibility of all Board Members to maintain the integrity, competence and

effectiveness of the Board as a whole.

6. The object of the Code is to provide guidance to Members on matters touching on their professionalism and conduct to enhance public confidence in the integrity and competence of Members, in the fairness and efficiency of hearings and in the rendering of just decisions.

7. While the Code is intended to assist Members by establishing appropriate standards of conduct in typical circumstances, it is recognized that the Code cannot anticipate all possible situations which Members may be called upon to exercise judgement on the appropriate standard of conduct.

8. In each case, it remains the responsibility of the individual Members to consider the appropriate standard and to conduct themselves in an ethical and professional manner.

APPLICATION

9. This Code applies to all Members of the Board, including the Chair, the Vice Chairs, and Members, whether full time or part time.

10. The Code may be amended from time to time to reflect the developing experience of the Board.

INTEGRITY, IMPARTIALITY, OBJECTIVITY AND INDEPENDENCE

11. A Member should not be influenced by partisan interest, public opinion, or fear of criticism.

12. In all matters in which they are involved or on which they expect to sit, Members have the duty not to hear or receive any verbal or written representation in the absence, or without knowledge of, the parties and their counsel prior to judgement.

13. Members should maintain a professional distance from the parties, their counsel, and the dispute itself.
14. Members should uphold the principle of independence in decision making; accordingly, Members should not be influenced by extraneous considerations. Members should be, and should be seen to be, impartial and objective, inside and outside the hearing room.
15. Members will treat participants with respect and will not engage in any discriminatory conduct.
16. Members will not engage in conduct that would embarrass the Board or otherwise bring the Board into disrepute.
17. Members should only communicate with the participants in a matter before the Board either in a conference or on the record with counsel present except in very exceptional circumstances. Emails, telephone calls or other communication to a Member should be referred to the Registrar. Correspondence to or from a party or counsel should be handled by the Registrar and forwarded by the Board to all parties and representatives not already copied.

CONFLICT OF INTEREST

Definition

18. A conflict of interest is any circumstances that could reasonably give rise to a concern about independence, impartiality, or fairness. It may arise from an interest, relationship, association or activity that is incompatible with the Member's obligations to the Board. A conflict of interest is defined for the purpose of this Code to include both **pecuniary** and **non-pecuniary** conflicts.
19. A **pecuniary** conflict of interest will exist where a Member has a financial interest that may be affected by the resolution or treatment of a matter before the Board. The financial interest may be that of the Member, or of a family Member or other person with

whom the Member has a close personal or professional relationship.

20. A **non-pecuniary** conflict of interest will arise where a Member has an association, relationship or nonfinancial interest or engages in an activity that is incompatible with the Member's responsibilities as an impartial decision-maker and as a Member of the Board. The relationships, interests or activities of a close family Member or close associate may raise a potential conflict for a Member if those individuals will be affected beneficially or detrimentally by the determinations of the Board.

21. Where the circumstances surrounding a proceeding raise a possible conflict of interest on the part of a Member, the test as to whether or not the Member should be disqualified from adjudicating in the matter is whether or not the facts could give rise to a reasonable apprehension of bias in the mind of a reasonable and informed person.

Requirements to Disclose Conflict

22. Members who engage in another profession, occupation or business will not allow those activities to undermine the discharge of the Member's responsibilities as a Board Member.

23. Members will take such action as may be necessary to prevent real, potential or apparent conflicts of interest. Accordingly, Members should not have any involvement in any activity that is incompatible with the Member's duties and responsibilities and that might call into question Members' capacity to perform those duties and responsibilities.

24. A Member will not normally be eligible to conduct a hearing involving a party or representative with whom the Member was formerly in a significant professional relationship until a period of twelve [12] months has elapsed from the termination of the relationship. A significant professional relationship would include full-time employment, solicitor/client or partnership, or an association in a law or appraisal firm.

25. A Member will not normally be eligible to conduct a hearing involving a party or representative with whom the Member has a close personal relationship.

26. A Member will not adjudicate in any proceeding in which the Member, or a close family Member or associate, has had any prior involvement.
27. A Member will not adjudicate in any proceeding in which the outcome may have an impact on any other legal proceeding in which the Member or a close family Member or associate has a significant personal interest.
28. A Member will not own shares in a company likely to appear before the Board or likely to be directly affected, beneficially or detrimentally, by Board decisions.
29. A Member will not belong to any organization or association having a partisan interest in issues that may arise before the Board.
30. A Member will not accept money, awards or gifts from persons who may be, or have been, affected by a Board decision. Where a gift is, or may be perceived to be, offered because of Membership on the Board, the Board Chair must be advised immediately. A Member will normally be allowed to accept a small token gift offered as an honorarium for a speaking engagement. Other gifts should be returned immediately or delivered to the Chair for prompt action.
31. A Member will not appear before the Board as an expert witness or as an agent or representative for a party until at least twelve [12] months after the expiration of their appointment.
32. A Member will not act as a professional or legal consultant in the preparation of a case before the Board or in any matter relating to the work of the Board until at least twelve [12] months after the expiration of their appointment.
33. The requirement to disclose a potential conflict is continuous. Members will review and remit on an annual basis, the Board's conflict of interest disclosure form.

Protocol

34. A Member has the responsibility of considering and actively inquiring into any circumstance which might suggest a possible conflict of interest or raise a perception of bias in respect of any of the Member's responsibilities. The Member may at first be the only person in a position to recognize a possible conflict or an issue of bias. As soon as a potential conflict, or grounds for a perception of bias, is identified, a Member should immediately take appropriate steps as outlined below.

35. Where a Member has a potential conflict of interest in respect of a matter before the Board, but not assigned to the Member for adjudication, the Member will refrain from participation in any discussion of the matter, and will absent themselves from such discussions, until the Board Chair has been advised of the circumstances.

36. Where a Member becomes aware, prior to accepting an appointment to adjudicate a particular matter, or prior to commencing the hearing, that circumstances exist that suggest a possible conflict of interest on the part of the Member, the Member will inform the Board Chair immediately. If the Chair determines that the circumstances are insignificant, the Member may continue with the hearing unless the Member decides that the issue should be placed before the parties for submissions at the commencement of the hearing.

37. Where an allegation of a conflict of interest or bias is raised by a party during a hearing,

- (a) the Board may hear submissions from the parties with respect to the alleged conflict and reserve to consider the submissions, or schedule a time for submissions on the allegation of conflict; or
- (b) the Member should resign from the proceeding forthwith if the Member considers this to be appropriate, and, in any event, given the nature and circumstances of the alleged conflict (for example, if the Member recognized an actual pecuniary conflict).

38. Where a Member becomes aware during a hearing of a possible conflict of interest, or of facts which may give rise to a perception of bias, and the related

circumstances are unknown to the parties, the Member may:

- (a) advise the parties forthwith of the possible conflict and hear submissions on the issue; or
- (b) recess the hearing to consider the seriousness of the possible conflict and whether it is appropriate to inform the parties of the circumstances and hear submissions.

39. Where a party before the Board has made submissions challenging the neutrality of a Member, it will be advisable in most cases for the Board to issue a written decision on the allegation.

CONFIDENTIALITY

40. During the course of a hearing, Board Members will not comment publicly outside of the hearing on the appeal or the evidence or submissions received.

41. A Decision of the Board will not be made public until published by the Board. Members will not discuss their deliberations on a decision with anyone other than Board Members or Board staff or publicly comment on the outcome of any appeal before Board.

42. Discussions during Settlement Conferences are confidential. Members presiding at Settlement Conferences will not disclose to anyone not party to the Settlement Conference, including Board staff and other Board Members, any oral or written information received in preparation for or during a Settlement Conference other than with the written consent of all parties or as required by law.

43. A Member will not directly or indirectly disclose or use confidential information received in the course of their appointment for any purpose other than the discharge of their Board duties or as otherwise required to by law.

44. Members will take all reasonable steps to protect the privacy and security of confidential Board information. If a theft or breach occurs, the Member will notify the

Board Registrar immediately.

DECISION MAKING

45. Members will make each decision on the merits of the case, based on the law, appropriate appraisal principles, and the evidence.

46. Members will conduct hearings as fairly and as expeditiously as possible.

47. The parties before the Board have every right to know the outcome of any hearing as soon as possible. Consequently, Members shall render their decisions promptly, without delay and in plain, concise language.

48. Clear reasons should be given for all decisions. Where previous decisions are relevant and are not followed, the decision will explain the reasons for the departure clearly and respectfully. Due weight will be given to a previous Board decision and the need for a degree of consistency in the interpretation of the law.

49. A Member should consider proportionality when determining the process to be used in the adjudication of an appeal.

50. Decisions will comply with the Board's Fairness and Service Code, including restrictions on artificial intelligence use.

COMPETENCY, KNOWLEDGE AND DILIGENCE

51. Members should foster their professional competence and knowledge and perform their official duties and responsibilities fully and diligently.

52. Members should take advantage of the opportunity to foster their professional competence by participating fully in professional development workshops and seminars and otherwise keeping abreast of current developments in the law and appraisal techniques, theory, and developments.

53. Where possible, Members should prepare in advance of hearings by reviewing files and identifying likely issues. Pre-hearing preparation is conducive to the fair and expeditious conduct of hearings.

Professional Development and Performance Appraisal

54. The Board will evaluate the performance of Members on an annual basis. The evaluation will be undertaken by the Chair. Members will be assessed on their progress in the requisite knowledge, skills and analytical ability, the timeliness and form of decisions, their assumption of responsibility, professional development, demeanour during hearings and relations with colleagues and staff.

CONDUCT OF HEARINGS

55. Members will approach every hearing with an open mind with respect to every issue, and shall avoid doing or saying anything that could cause any person to think otherwise.

56. Members will listen patiently, carefully and with respect to the views and submissions of the parties and their representatives and at all times be patient, deliberate and dignified. Members should conduct hearings with all due diligence.

57. When sitting, the conduct of Members should reflect the seriousness of the proceedings.

58. Members will show respect for the parties, representatives, witnesses and for the hearing process itself, through their demeanour, timeliness, and conduct. Members should conduct hearings in a firm but courteous manner and should likewise require courteous behaviour from participants; mutual respect among participants should be fostered and unprofessional or contemptuous conduct should not be tolerated.

59. Members should perform their duties and responsibilities and comport themselves generally with reserve, courtesy and discretion.

60. Members will not communicate directly or indirectly with any party, witness or representative in respect of a proceeding, except in the presence of all parties and their representatives.

61. A Member will not, in the course of a hearing, have meals or other significant social interaction with a party, representative or witness, except if all parties and representatives are present and there is no discussion with respect to the subject matter of the hearing.

COLLEGIAL RESPONSIBILITIES

To Other Members

62. Members should endeavour to promote collegiality among Board Members and staff.

63. Members will make themselves available on a timely basis for consultation or caucus discussions initiated by a Member on any policy, legal or procedural issue.

64. In discussions with other Board Members, Members will conduct themselves in a manner which demonstrates respect for the views and opinions of colleagues.

65. Members will not comment publicly on a decision of a colleague, or on the manner in which another Member has conducted themselves during a hearing.

When Sitting as a Hearing Panel

66. Members of a Panel should discuss in advance their mutual expectations with respect to matters such as dealing with objections, questions to witnesses, and panel caucusing.

67. When, during a hearing, a Member becomes aware of a difference of opinion

among Members of a hearing panel on a procedural or substantive issue affecting the conduct of the hearing, the Member should call a recess to allow the panel to discuss the issue and reach a decision on how to proceed.

68. All Members of a hearing panel will make themselves available on a timely basis for discussions with their panel colleagues on the conduct of the proceeding and on the substance of the determinations to be made. When a draft decision is provided to a hearing panel Member for comments, the Member should respond at the earliest opportunity.

69. A Member of a hearing panel will carefully consider the reasons of colleagues where there is a difference in their proposed determination on an interim or final decision. However, a Member should not abandon strongly held views on an issue of substance, either for the sake of panel unanimity or in exchange for agreement on any other point.

70. In circumstances where a Member of a hearing panel is unable, after discussion and careful consideration, to agree with the proposed decision of a majority of the panel, the Member shall prepare, in a timely fashion, a reasoned dissent.

To the Board Chair

71. Each Member is responsible to the Board Chair for adherence to this Code. The interpretation and enforcement of the rules are matters within the authority of the Chair. It is recognized that failure to comply may result in the Chair recommending against reappointment of a Member.

72. Members will make themselves available to meet with the Chair on a timely basis when requested to do so.

73. Members will inform the Chair forthwith of any basis on which an allegation of bias or conflict might be raised with respect to any activity, interest or relationship of the Member.

74. When a Member becomes aware of conduct of a colleague that may threaten the integrity of the Board or its processes, it is the duty of the Member to advise the Chair of the circumstances as soon as practicable.

To the Board

75. Members shall maintain a high level of expertise in adjudication and procedural issues, as well as in the relevant law in the area of property assessment.

76. Members will make every effort to comply with the policies, procedures and standards established by the Board. This will include, for example, rules regarding invoicing of work performed, permissible expenditures, documentation of expenses, travel and accommodation, as well as procedural rules and practice directions governing the conduct of proceedings.

77. A Member will ensure that Board property is used only for officially approved activities.

78. Where Members question the appropriateness of any policy, procedure or standard, they will raise that issue with colleagues and the Chair in the appropriate forum.

79. Members will not publicly criticize the decisions, procedures or structures of the Board.

80. A Member will conduct themselves according to, and will be evaluated on, the factors identified in the position description for Board Members.