

ATTACHMENT 1

Year 2021. NR24 Review of the BC Assessment Appeal Framework and Process Coquitlam

WHEREAS BC Assessment is a provincial Crown Corporation that classifies and values properties and local governments rely on this information to annually set property taxation rates;

AND WHEREAS local governments have been increasingly impacted by the growing number of property assessment appeals submitted to BC Assessment and the Property Assessment Appeal Board and the significant period of time that can elapse between the submission of an appeal and a final decision being reached and local governments subsequently having to refund previously collected taxes from multiple years at once:

THEREFORE BE IT RESOLVED that UBCM request that the provincial government review the BC Assessment property assessment appeals' framework and process to minimize the impacts to local governments' finances due to appeal decisions by ensuring decisions are reached in a timely manner and also increasing the transparency of settled appeals.

RESPONSE: Ministry of Finance

The Province is aware of the issue regarding property assessment appeals' framework and the impacts to local governments' finances, which has been raised in previous UBCM meetings. This is the first time a formal resolution is requested for this issue.

BC's property assessment appeal system includes three formal levels: Property Assessment Review Panel, Property Assessment Appeal Board and Courts. The property assessment appeal system is impartial and independent of BC Assessment and all taxing jurisdictions, including the Provincial government.

The Ministry of Finance will work with the Ministry of Attorney General, which has responsibility for the oversight of the Property Assessment Appeal Board, and with BC Assessment to identify any joint actions that could be undertaken to address appeal backlogs.

In terms of information sharing and transparency, the Ministry of Finance will work with BC Assessment on confirming timely and complete data-sharing regarding property assessment appeal progress and decisions, and potential impacts on municipal revenues and financial planning.

BC Assessment will continue to work with local governments to identify areas where pre-roll consultation processes and status updates on major appeals could be modified to better meet their needs.