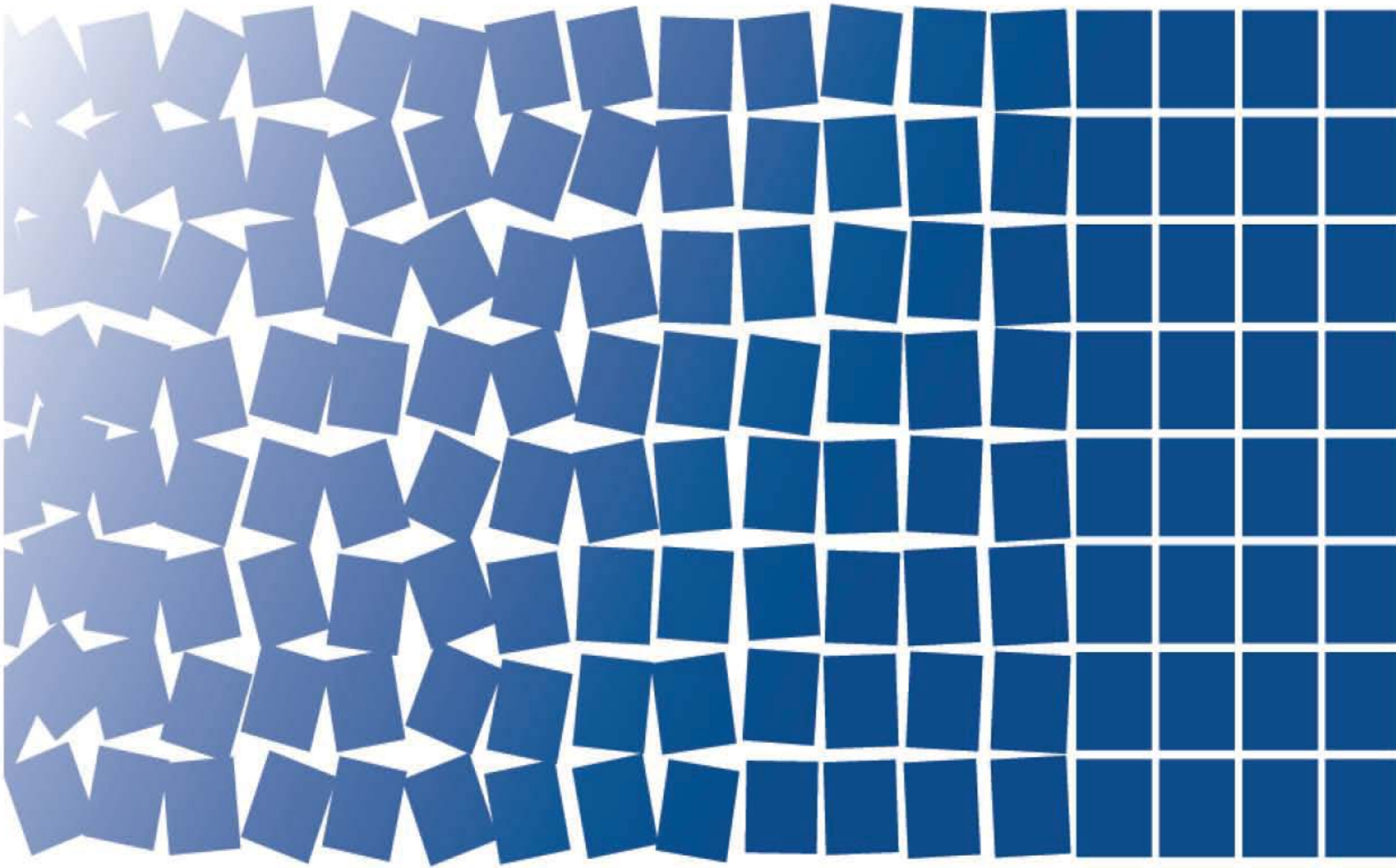


PROPERTY TAXATION OPERATIONAL RECORDS CLASSIFICATION SYSTEM



GOVERNMENT RECORDS SERVICE

ORCS REGISTER OF AMENDMENTS

This register lists all approved changes made to the *Property Taxation ORCS*, in ascending order (i.e., the most recent changes appear first).

For more information about the changes listed here, see the relevant section, primary, and/or secondary; the *ORCS* may also have an appendix that provides a more detailed summary of changes.

Original schedule approval date: 2005/02/21

Amendment Number	Amendment Type	Date Approved	Section/ Primary/ Secondary	Changes
195774	Formal	2012-05-31	Entire ORCS	The purpose of this amendment is to: add primary 45100 Property Taxation Policy Development; incorporate new primary 45400 Rural Property Tax Forfeiture from the <i>Taxation Revenue Collections ORCS</i> (schedule 159490); incorporate new primary 45900 Home Owner Grant Administration from the <i>Local Government Services ORCS</i> (schedule 126379); clarify primaries 45799 and 45740 as applying only to rural properties; add municipal collection of police taxes to primary 45300; consolidate the remission of property taxes under secondary 45000-20; accommodate changes resulting from new scanning processes; eliminate a number of redundant secondaries; and substantially increase the retention periods of a number of secondaries to accommodate the business needs as experienced since the <i>ORCS</i> was approved.
170435	Formal	2019-12-18	Primary 46000 and TACS/Gen Tax ISO	The purpose of this amendment is to update the classification system and retention and disposition schedule for the operational records created by the Property Taxation Branch/Ministry of

				Finance under the Speculation and Vacancy Tax Act (SBC 2018, c. 46). This amendment reflects the following revised operational requirements: the addition of a new primary 46000 Property Taxation – Residential, and the addition of an Information System Overview (ISO) for Taxpayer Administration, Compliance and Services System (TACS/GenTax).

USEFUL INFORMATION

Key to Information Schedule Codes and Acronyms:

Information Schedule titles:	ARCS = <i>Administrative Records Classification System</i> ORCS = <i>Operational Records Classification System</i>
Office information:	OPR = Office of Primary Responsibility
Records life cycle:	A = Active SA = Semi-active FD = Final Disposition
Active and semi-active period codes:	CY = Calendar Year FY = Fiscal Year NA = Not Applicable SO = Superseded or Obsolete w = week m = month y = year
Final disposition categories:	DE = Destruction FR = Full Retention SR = Selective Retention OD = Other Disposition NA = Not Applicable
Special flags:	FOI = Freedom of Information/Protection of Privacy PIB = Personal Information Bank VR = Vital Records

The following links provide additional resources for managing your information:

- [ARCS and ORCS User Guide.](#)
- [Special schedules for records that are not covered by ARCS and ORCS.](#)
- [Legislation, policies, and standards for managing records in the BC Government.](#)
- [Tips, guides, and FAQs on related topics.](#)
- [Records Officer contact information.](#)



INFORMATION SCHEDULE APPROVAL

Title: *Property Taxation Operational Records Classification System (ORCS): Amendment 2*

Ministry of Finance

Property Taxation Branch

Scope of Schedule:

The purpose of this amendment to the *Property Taxation Operational Records Classification System (ORCS)* is to update the classification system and retention and disposition schedule for the operational records created by the Property Taxation Branch/Ministry of Finance under the *Speculation and Vacancy Tax Act* (SBC 2018, c. 46).

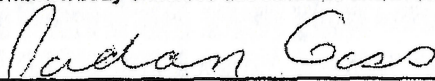
This amendment reflects the following revised operational requirements: the addition of a new primary 46000 Property Taxation – Residential, and the addition of an Information System Overview (ISO) for Taxpayer Administration, Compliance and Services System (TACS/GenTax).

The retention periods specified in this schedule meet all operational, fiscal, legal, and audit requirements.

For more information, see the attached schedule.

Earliest date of records covered by this schedule: 1918 ongoing

The government body endorses this schedule and its implementation.



Assistant Deputy Minister, Revenue Division
Name: Jordan Goss

Oct 29 '19
Date

The Information Management Advisory Committee recommends this schedule for approval.



Susan Laidlaw, Chair

Dec 5, 2019
Date

APPROVED BY THE CHIEF RECORDS OFFICER:



Kerry Pridmore

Dec 18/19
Date

The attached schedule was developed in consultation with staff and managers who conduct the operational functions in the creating agency. It has also been reviewed by appropriate Government Records Service staff to ensure it meets scheduling and appraisal standards, and reflects sound recordkeeping practices.

Schedule Developer: Chance Dixon

Endorsed by Government Records Service.


Emma Wright, Director, Archival and Records Initiatives

Date *August 8, 2019*

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

A SA FD

PROPERTY TAXATION

OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

EXECUTIVE SUMMARY FOR AMENDMENT 2

This *Operational Records Classification System (ORCS)* amendment updates the classification system and retention and disposition schedule for the operational records created by the Property Taxation Branch under the [Speculation and Vacancy Tax Act \(SBC 2018, c. 46\)](#).

This second amendment to the *ORCS* reflects new operational requirements of the Property Taxation program area relating to the administration of the Speculation and Vacancy Tax (SVT). To incorporate SVT into the Property Taxation ORCS, a new primary was developed. The Property Taxation - Residential primary includes records related to residential property taxation programs and administration. The property taxation program area is using Taxpayer Administration, Compliance and Services System (TACS/GenTax) to create and store many of the records in this primary. To capture this information, a Systems Overview for TACS/GenTax is also included in this ORCS amendment. The ORCS classifications and retention periods created in this new primary apply to the official copy of the records, regardless of media, and include data held in systems.

The following summary describes records that will be fully or selectively transferred to the government archives at the end of their lifecycle, significant changes to retention periods and final dispositions, and records with a retention period of 7 years or longer covered by this amendment. In this summary, records are linked to the ORCS by primary and secondary numbers. For a detailed description of the changes, consult the specific secondary numbers and Appendix A: Summary of Changes to the Property Taxation *ORCS*.

1) Policy and procedures
(secondary 46000-00)

SO 5y FR

This new classification was created for residential property taxation policy and procedure. The secondary mirrors the policy and procedure classifications developed previously throughout this ORCS.

These files are closed when the policy or procedure is replaced or no longer required for reference purposes. The 5 year semi-active retention period provides for a reasonable period for research, review, and consultation of past policy and procedures materials. Final versions of operational policy documentation have been retained for full retention because they provide significant evidence of the governance of the functions and programs covered by this section.

2) Annual summary reporting
(secondary 46000-02)

CY 9y SR

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

A SA FD

This new classification was created for high-level annual summary reporting related to residential property taxation. The records provide an annual summary of the program area's function and activities.

The combined 10 year retention period provides a sufficient historical perspective to effectively evaluate the performance of residential taxation programs. All annual summary reports will be destroyed after 10 years except for the Speculation and Vacancy Tax Revenue by Regions report.

The government archives will fully retain the Speculation and Vacancy Tax Revenue by Regions report annually for its significant evidential and informational value. The report provides a concise summary of the total amounts levied and requisitioned for each regional district that includes a specified area since 2018.

3) Tax administration data files
(secondary 46000-08)

SO 7y DE

This new classification was created to capture the assessment, address and validation data needed to administer residential property taxation. Tax administration files from BC Assessment (BCA), Land Title and Survey Authority (LTSA), BC Mail Plus, Transunion and Canadian Revenue Agency (CRA) are included in the scope of this secondary classification.

Tax administration data files are kept for 7 years to ensure that TACS/GenTax has the information required to send out a revised notice of assessment. These files are destroyed 7 years after the current taxation year has elapsed.

4) Home owner case files
(secondary 46000-30)

SO 7y DE

This new classification was created for individual home owners records and data related to residential property taxation. Each home owner case file includes correspondence, declarations, and may contain completed forms, reviews and supporting documents related to the taxation of the property owner.

These home owner case files are kept for 7 years to ensure consistency with other residential property taxation records. Home owner case files will be destroyed 7 years after the current taxation year has elapsed, all taxes are paid or proceed to collections and all appeals and audits are complete.

5) Audit case files
(secondary 46000-20)

SO 7y DE

This new classification was created to document the audit process for home owners. These records include the entire audit process including

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

A SA FD

the investigation to determine whether or not fraudulent information has been provided. The appeal process is also classified in the audit case file.

These records are kept for 7 years to ensure consistency with other records in this primary. Audit case files will be destroyed 7 years after the current taxation year has elapsed, the audit is complete and all appeals have been exhausted.

6) Statistical and tracking reporting
(secondary 46000-06)

SO nil DE

This new classification was created for statistical and tracking reporting related to residential property taxation. These records document the majority of statistical, tracking and system reports generated by TACS/GenTax. The majority of these reports are ad hoc and can be recreated by TACS/GenTax if they are needed for reference at a later date.

These records are kept as long as they are needed for reference purposes. Statistical and tracking reports are destroyed when they are no longer needed as the annual summary reporting secondary will capture reports that provide significant operational perspective for the program area.

7) Audit pre-investigation files
(secondary 46000-03)

SO nil DE

This new classification was created for audit pre-investigation files related to residential property taxation. These records may assist in identifying potential problems with homeowner information as a result of third-party tips.

These records are kept until the current taxation year has elapsed, the tip has been actioned and the records are no longer needed to support the audit process or until the information has been included in 46000-20 audit case files.

8) Issues files
(secondary 46000-04)

CY 6y DE

This new classification was created for inquiries and responses to residential property taxation issues primarily from home owners. These issues files document residential property taxation inquiries from the public that are not general in nature and require specific follow-up or action.

These records are kept for seven years to allow for the issue to be addressed, the follow-up to be complete and for the audit and appeals period to be concluded. Issues files are appraised for destruction because issues of a significant nature are adequately documented under special

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

	A	SA	FD
schedule 102906 (Executive Records). SVT policy statements are also filed in 46000-00 policy and procedures and capture significant issues.			
9) <u>Other reporting</u> (secondary 46000-05)	CY	6y	DE
This new classification was created for program area reporting that is not statistical or tracking reporting or high level annual summary reporting.			
These records provide detailed operational reporting. They are kept for 7 years to ensure they are available for reference for a consistent amount of time with the majority of records across the rest of the program area. These records may be destroyed after 7 years because the annual summary reporting secondary will capture reports that provide significant operational perspective for the program area.			
10) <u>Tax administration and planning files</u> (secondary 46000-07)	CY	6y	DE
This new classification was created for tax administration and planning files related to the administration of taxation, audits and appeals along with associated program planning documents			
These records contain information that assists with the day to day administration of taxation such as information shared with CRA, routine CRA information requests, and tracking documents. They are kept for 7 years to ensure consistency with other SVT records and then destroyed. These records may be destroyed after 7 years because they do not contain any policies or procedures and are primarily used for the routine administration of the current taxation year.			
11) <u>Systems</u>	SO	nil	DE
The Systems Section provides descriptions of digital systems and classifications for the records residing on them. The data on the systems are described under the appropriate primary and secondary classifications.			
Unless otherwise noted, each system will be destroyed when the records/data on it have been migrated to a new system performing the same function, or when the relevant retention schedules have elapsed, or the information has been preserved elsewhere.			
12) <u>All Other Records</u>			DE
All other records are destroyed at the end of their semi-active retention periods. The retention of these records varies depending on the nature of the records and the function performed, but does not exceed 7 years. These records have no enduring value to government at the end of their scheduled retention period. Any information from these records that has ongoing value is adequately documented under secondaries with longer			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

A SA FD

retentions and/or full or selective retention appraisals within the ORCS or in ARCS, such as annual and summary reports, policy records, and executive briefing notes ([ARCS 280-20](#)).

END OF EXECUTIVE SUMMARY

Schedule No. 160184

RECORDS RETENTION AND DISPOSITION AUTHORITY

Amendment No. 195774

This is a recommendation to amend the above-noted records schedule.

Title: Property Taxation Operational Records Classification System – amendment 1

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

Description and Purpose:

The purpose of this amendment is to: add primary 45100 Property Taxation Policy Development; incorporate new primary 45400 Rural Property Tax Forfeiture from the *Taxation Revenue Collections ORCS* (schedule 159490); incorporate new primary 45900 Home Owner Grant Administration from the *Local Government Services ORCS* (schedule 126379); clarify primaries 45799 and 45740 as applying only to rural properties; add municipal collection of police taxes to primary 45300; consolidate the remission of property taxes under secondary 45000-20; accommodate changes resulting from new scanning processes; eliminate a number of redundant secondaries; and substantially increase the retention periods of a number of secondaries to accommodate the business needs as experienced since the ORCS was approved.

This amendment also includes wording changes in scope notes, primary and secondary titles and secondary notes.

For further descriptive information about these records, please refer to the attached schedule.

Date range: 1918 ongoing

Physical format of records: see attached schedule

Annual accumulation: 12 cubic meters

Recommended retention and disposition: scheduled in accord with attached records schedule.

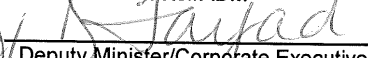
THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:


Records Officer

2011/09/09
Date

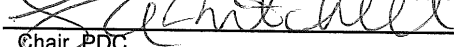

Executive Director/ADM

2011/09/14
Date


Deputy Minister/Corporate Executive

2011/09/23
Date

THE PUBLIC DOCUMENTS COMMITTEE CONCURS:


Chair, PDC

27 Oct 2011
Date

THE SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS APPROVES THE RECOMMENDATION OF THE PUBLIC DOCUMENTS COMMITTEE:

APR 24 2012
Date

APPROVED BY RESOLUTION OF THE LEGISLATIVE ASSEMBLY:

MAY 31 2012
Date

OTHER STATUTORY APPROVALS:

Signature
Title:

Date

Signature
Title:

Date

CONTACT: Blair Turner, Records Officer, 250-356-7507

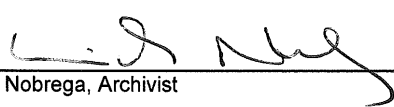
RECORDS MANAGEMENT APPRAISAL:

This appraisal documents the recommendation for active and semi-active retention periods.

These records are created and received under the authority of the *Indian Self Government Enabling Act* (RSBC 1996, c. 219), the *School Act* (RSBC 1996, c. 412), the *Police Act* (RSBC 1996, c. 367), the *Taxation (Rural Area) Act* (RSBC 1996, c. 448), the *Land Tax Deferment Act* (RSBC 1996, c. 249), the *Property Transfer Tax Act* (RSBC 1996, c. 378), the *Home Owner Grant Act* (RSBC 1996, c. 194), and subsequent legislation governing the operational responsibilities and functions of the creating agency.

Functional duplicates and microfilmed records are indicated in the attached schedule.

The retention and final disposition guidelines specified in the attached *Operational Records Classification System* amendment meet the creating agency's information requirements, ensure fiscal and audit control, protect government's legal rights and liabilities, and provide for effective management of the agency's operational functions. Upon expiry of the active and semi-active retention periods, the records covered by this recommendation will no longer be of any primary value to government.


Linda Nobrega, Archivist2011/09/08
Date**ARCHIVAL APPRAISAL:**

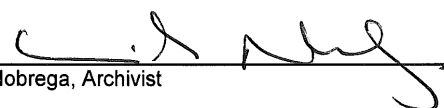

This appraisal documents the recommendation for final disposition.

The final disposition recommendations protect records considered to have significant evidential and historical values. The specific reasons for retaining certain records are stated within the *ORCS*, as well as in the Executive Summary.

Record series or groups of records which will be retained in their entirety are indicated by "Full Retention."

Record series or groups of records which will be retained in part are indicated by "Selective Retention." Selective retention means that portions of the record series will be retained by means of recognized archival selection criteria. For the meaning of selective retention with respect to a specific record series, see the attached schedule.

The definitions of both selective and full retention provide that records will be preserved in the government archives, and that unnecessary duplicates, transitory materials, and ephemera may be discarded.


Linda Nobrega, Archivist2011/09/08
Date**The undersigned endorses the appraisal recommendations:**
Glen Isaac, Manager, Policy, Appraisal and StorageSept 8 2011
Date

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to government policy and procedures. For assistance, contact your Records Officer.

A SA FD

PROPERTY TAXATION

OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

EXECUTIVE SUMMARY FOR AMENDMENT 1

This *Operational Records Classification System (ORCS)* amendment updates the classification system and retention and disposition schedule for the operational records created by the Property Taxation Branch under the *Indian Self Government Enabling Act* (RSBC 1996, c. 219), the *School Act* (RSBC 1996, c. 412), the *Police Act* (RSBC 1996, c. 367), the *Taxation (Rural Area) Act* (RSBC 1996, c. 448), the *Land Tax Deferment Act* (RSBC 1996, c. 249), the *Property Transfer Tax Act* (RSBC 1996, c. 378), and the *Home Owner Grant Act* (RSBC 1996, c. 194).

This amendment includes a new primary 45100 Property Taxation Policy Development; incorporates new primary 45400 Rural Property Tax Forfeiture from the *Taxation Revenue Collections ORCS* (schedule 159490); incorporates new primary 45900 Home Owner Grant Administration from the *Local Government Services ORCS* (schedule 126379); clarifies primaries 45799 and 45740 as applying only to rural properties; adds municipal collection of police taxes to primary 45300; consolidates the remission of property taxes under secondary 45000-20; accommodates changes resulting from new scanning processes; eliminates a number of redundant secondaries; and substantially increases the retention periods of a number of secondaries to accommodate the business needs as experienced since the *ORCS* was approved. Other amendments to primaries and secondaries have been made throughout the *ORCS* to include wording changes in scope notes, primary and secondary titles and secondary notes.

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. Records Management Operations has reviewed the final dispositions to ensure that records having enduring evidential and historical values are preserved.

The following summary describes the changes that affect retention periods and final dispositions. In this summary, record types are linked to the *ORCS* by primary and secondary numbers. Please consult the *ORCS* manual for further information.

(continued on next page)

A =	Active	CY =	Calendar Year	SO =	Superseded or Obsolete
SA =	Semi-active	FY =	Fiscal Year	DE =	Destruction
FD =	Final Disposition	NA =	Not Applicable	SR =	Selective Retention
PIB =	Personal Information Bank	w =	week	FR =	Full Retention
PUR =	Public Use Records	m =	month	FOI =	Freedom of Information/Privacy
OPR =	Office of Primary Responsibility	y =	year	VR =	Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to government policy and procedures. For assistance, contact your Records Officer.

	<u>A</u>	<u>SA</u>	<u>FD</u>
1) <u>Policy and Procedures and Property Taxation Approved Policies</u> (secondary -00 throughout ORCS and 45100-02)	SO	5y	FR

Throughout this ORCS, the government archives will retain all policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. These records have evidential value.

FR = The government archives will fully retain property taxation approved policies because they document government's implementation of property taxation, including the municipalities' collection of school taxes.

2) <u>Forfeiture Absolute Files and Certificates</u> (secondary 45400-20)	SO	20y	FR
(secondary 45400-03)	SO	nil	FR

These records document the forfeiture of property on which taxes are unpaid. They document actions taken to contact and notify owners and charge holders, and obtain payment of the taxes prior to forfeiture. They also document the administrative process followed by the Crown leading to forfeiture. They identify the delinquent taxpayer, the property on which the taxes are due, the amount owing and the process by which resolution of the forfeiture action is sought. Certificates provide proof that the land was forfeited to the Crown.

20y = The twenty-year retention period provides a reasonable time for an owner to claim remission. If an owner claims remission, the file is retrieved and returned to active status.

FR = The government archives will fully retain forfeiture absolute files because they contain the evidence needed in the event of legal actions by former property owners or their estates, as well as providing a history of rural land forfeited to the Crown.

FR = The government archives will fully retain forfeiture absolute certificates because they augment tax sale and forfeiture registers classified under secondary 45400-05 by providing legal proof that the forfeiture took place. In addition, they provide a concise history, from 1972 to the present, of BC rural property that was forfeited to the Crown for non-payment of taxes.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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	<u>A</u>	<u>SA</u>	<u>FD</u>
3) <u>Property Tax Rate Bible and Property Tax Roll</u> (secondaries 45540-11, and -14)	CY+19y nil		FR

These records document the assessed value of all property in British Columbia, as well as the assessed value and tax rate of all BC rural property and related ownership, payer and payment details.

20y = The twenty-year retention period allows sufficient time for appeals and court proceedings. Property tax bibles and rolls may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier property tax bibles and rolls have been closed (property tax rolls must be retained consecutively).

The 20-year retention period also ensures that the tax rolls are available in the event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The *Home Owner Grant Act* (s. 17[1]) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the *Taxation (Rural Area) Act* (s. 24[5]) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.

FR = The government archives will fully retain the property tax rate bible because it augments the main tax roll (secondary 45540-14) by itemizing how the property tax billing is applied.

These reports are generated by RP2K and earlier branch computer systems. They provide a detailed record, by regional district, of the specific amounts levied, the number of properties for each levy class, and the assessment base for each levy class.

FR = The government archives will fully retain the property tax roll because it provides a history of the assessed value and tax rates of BC rural property.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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	<u>A</u>	<u>SA</u>	<u>FD</u>
4) <u>Fee For Service Arrangements</u> (secondary 45400-02)	SO	2y	FR

These records document the discussions, negotiations and agreements over the payment of fees for services in place of property taxes.

FR = The government archives will fully retain fee for service arrangements because the records document the discussions, negotiations and agreements over the payment of fees for services in place of property taxes such as with the Doukhobors and their representatives.

5) <u>Tax Sale and Forfeiture Registers</u> (secondary 45400-05)	SO	nil	FR
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These records document the forfeiture and/or sale of rural property as a result of non-payment of taxes.

FR = The government archives will fully retain tax sale and forfeiture registers because of their importance in resolving anomalies in land title and Surveyor General records, and because, together with the forfeiture absolute certificates classified under secondary 45400-03, they provide legal proof that the forfeiture took place. In addition, they provide a complete history of BC rural property that was sold and/or forfeited for non-payment of taxes.

6) <u>Home Owner Grant Medical Certificates</u> (secondary 45740-03)	SO	85y	DE
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These records document proof of eligibility to claim the additional grants under the category of persons with a disability.

85y = The eighty-five-year retention period is intended to provide the retention of medical certificates for an individual's lifetime.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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	<u>A</u>	<u>SA</u>	<u>FD</u>
7) <u>First Time Home Buyers List</u> (secondary 45800-14)	FY+29y	nil	DE
These records document first time home buyers in order to track grant claims.			
30y = The thirty-year retention period is sufficient time to ensure that a first time home buyer does not attempt to reclaim the first time home buyers' grant.			
8) <u>Claim Investigation Home Owner Grant Data Files</u> (secondary 45900-90)	CY+19y	nil	DE
These records document database files and images used to investigate Home Owner Grant (HOG) claims.			
20y = The twenty-year retention period is necessary to track previous HOG claim investigations.			
9) <u>Municipal School and Police Tax Financial Data</u> (secondary 45300-05)	CY+19y	nil	DE
These records document database files and images used in annual school and police tax billing of municipalities and adjustments to the annual bills.			
20y = The twenty-year retention period allows sufficient time for appeals and court proceedings. Municipal tax financial data may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the roll is closed (e.g., all appeals have concluded), and 2) all earlier assessment rolls corresponding to earlier municipal tax financial data have been closed.			
10) <u>Year-End Tax Account Details</u> (secondary 45540-15)	CY+19y	nil	DE
These records document up to date changes in property ownership used to accurately bill owners.			

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to government policy and procedures. For assistance, contact your Records Officer.

A SA FD

20y = The twenty-year retention period allows sufficient time for appeals and court proceedings. Year-end tax account details may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier year-end tax account details have been closed (year-end tax account details must be retained consecutively).

The 20-year retention period also ensures that the year-end tax account details are available in the event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The *Home Owner Grant Act* (s. 17[1]) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the *Taxation (Rural Area) Act* (s. 24[5]) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.

11) Supplementary Property Tax Billing and Adjustments
(secondary 45560-06)

CY+19y nil

DE

These records document supplementary property tax billing (e.g., creation of the supplementary tax roll and generation of notices of revised taxes), as well as adjustments to the main levy, which may result from appeals, clerical or arithmetic errors, and subdivisions of property.

20y = The twenty-year retention period allows sufficient time for appeals and court proceedings. Supplementary property tax billing and adjustments may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier supplementary calculations and adjustments have been closed (supplementary calculations and adjustments must be retained consecutively).

(continued on next page)

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PIB =	Personal Information Bank	w =	week	FR =	Full Retention
PUR =	Public Use Records	m =	month	FOI =	Freedom of Information/Privacy
OPR =	Office of Primary Responsibility	y =	year	VR =	Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to government policy and procedures. For assistance, contact your Records Officer.

A SA FD

12) Electronic Records

DE

The following new electronic databases are covered by this *ORCS*: Financial Hardship Property Tax Deferral, Home Owner Grant Low Income Grant Supplement, Home Owner Grant Verification System, IBM Content Manager, IBM Image Plus, Information Sharing System, Insight, Property Tax Deferral, Public Sector and Collections Disbursement, Revenue Management System, and Tax Deferral Applications. The Information System Overview section provides information about the electronic systems, inputs and outputs and routine back-ups. Notes under the relevant *ORCS* secondaries provide information about the classification and scheduling of the records. These records have no enduring value to government at the end of their scheduled retention periods.

13) All Other Records

DE

All other records added by this amendment are destroyed at the end of their semi-active retention periods. The retention of these records varies depending on the nature of the records and the function performed, but does not exceed seven years. The information these records contain is summarized elsewhere, or reflects policies and procedures adequately documented in records covered by the -00 Policy and procedures secondaries. Significant issues are documented in records which will be retained under the provisions of this *ORCS*, as well as in briefing notes to the ministry executive (*ARCS* secondary 280-03) and annual reports (*ARCS* secondary 442-20). These records have no enduring value to government at the end of their scheduled retention periods.

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RECORDS RETENTION AND DISPOSITION AUTHORITY

This is a recommendation to authorize an operational records classification and scheduling system.

Title: *Property Taxation Operational Records Classification System*

Ministry of Provincial Revenue
Revenue Programs Division
Property Taxation Branch

Description and Purpose:

The *Property Taxation Operational Records Classification System (ORCS)* covers all operational records created, received, and maintained by Property Taxation Branch. These records document taxation of rural property, tax assistance to rural property owners through home owner grants and tax deferment, administration of municipal school taxes, taxation of real property on first nation land, and payment of property transfer taxes. For further descriptive information about these records, please refer to the attached executive summary.

Date range: 1918 ongoing

Physical format of records: see attached schedule

Annual accumulation: 12.0 cubic meters

Recommended retention and disposition: scheduled in accord with attached *ORCS*.

THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:

Blair Turner

Records Officer

2003/01/10

Date

[Signature]

Executive Director/ADM

29/04/03

Date

[Signature]

Deputy Minister/Corporate Executive

01/05/03

Date

THE PUBLIC DOCUMENTS COMMITTEE CONCURS:

[Signature]

Chair, PDC

18 NOV 03

Date

THE SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS APPROVES THE RECOMMENDATION OF THE PUBLIC DOCUMENTS COMMITTEE:

Jan 31, 2005

Date

APPROVED BY RESOLUTION OF THE LEGISLATIVE ASSEMBLY:

Feb 21, 2005

Date

OTHER STATUTORY APPROVALS:

Signature

Date

Signature

Date

Title:

Title:

CONTACT: Ron Townshend, Surveyor of Taxes and Director, 387-0532

RECORDS MANAGEMENT APPRAISAL:

This appraisal documents the recommendation for active and semi-active retention periods.

These records are created and received under the authority of the *Taxation (Rural Area) Act* (RSBC 1996, c. 448), the *Land Tax Deferment Act* (RSBC 1996, c. 249), the *Home Owner Grant Act* (RSBC 1996, c. 194), the *School Act* (RSBC 1996, c. 412), the *Indian Self Government Enabling Act* (RSBC 1996, c. 219), the *Property Transfer Tax Act* (RSBC 1996, c. 378), and subsequent legislation governing the operational responsibilities and functions of the creating agency.

Functional duplicates and microfilmed records are indicated under appropriate classification headings.

The retention and final disposition guidelines specified in the attached *Operational Records Classification System* meet the creating agency's information requirements, ensure fiscal and audit control, protect government's legal rights and liabilities, and provide for effective management of the agency's operational functions. Upon expiry of the active and semi-active retention periods, the records covered by this recommendation will no longer be of any primary value to government.

The retention and final disposition guidelines have been established in consultation with the Records Officer and staff and managers of all branches conducting operational functions in the creating agency.

This ORCS replaces the following ongoing records schedules: 121715 (amends 105079), 892118, 105022, 892119, 113560, 113561, 880091, 870481, 114061, 870428, 105080, 105016, and 870106.


Records Analyst

2003/01/03
Date

ARCHIVAL APPRAISAL:

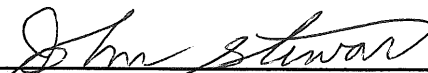
This appraisal documents the recommendation for final disposition.

The final disposition recommendations protect records considered to have significant evidential and historical values. The specific reasons for retaining certain records are stated within the *ORCS*, as well as in the Executive Summary.

Record series or groups of records which will be retained in their entirety are indicated by "Full Retention."


Record series or groups of records which will be retained in part are indicated by "Selective Retention." Selective retention means that portions of the record series will be retained by means of recognized archival selection criteria. For the meaning of selective retention with respect to a specific record series, see the attached schedule.

The definitions of both selective and full retention provide that records will be preserved in the government archives, and that unnecessary duplicates, transitory materials, and ephemera may be discarded.


Archivist

2003/01/03
Date

The undersigned endorses the appraisal recommendations:


Manager, Government Records Services, BC Archives

2003/01/03
Date

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by Corporate Records Management Branch. For assistance in implementing *ORCS*, contact your Records Officer.

A SA FD

PROPERTY TAXATION

OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

EXECUTIVE SUMMARY

This *Operational Records Classification System (ORCS)* establishes a classification system and retention and disposition schedule for the operational records created by the Property Taxation Branch under the *Taxation (Rural Area) Act* (RSBC 1996, c. 448), and the *Land Tax Deferment Act* (RSBC 1996, c. 249), *Home Owner Grant Act* (RSBC 1996, c. 194), *School Act* (RSBC 1996, c. 412), *Indian Self Government Enabling Act* (RSBC 1996, c. 219), and *Property Transfer Tax Act* (RSBC 1996, c. 378).

These records document the taxation of rural property, tax assistance provided to rural property owners through home owner grants and tax deferment, administration of municipal school taxes, taxation of real property on first nation land, and payment of property transfer taxes.

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. Corporate Records Management Branch has reviewed the final dispositions to ensure that records having enduring evidential and historical values are preserved.

This *ORCS* covers records created and received since 1918, with the exception of property taxation forfeiture and collection files, which are covered by the *Taxation Revenue Collections ORCS*, schedule 159490. Previous records relating to the functions documented in this *ORCS* have been appraised and scheduled under one-time records schedule(s) and under ongoing records schedule(s), and transferred to the government archives or destroyed as appropriate.

BC Archives will abide by the provisions of the above tax legislation when providing access to records covered by this *ORCS*.

The following summary describes the types of records covered by this *ORCS* and identifies their retention periods and final dispositions. In this summary, record types are linked to the *ORCS* by primary and secondary numbers. Please consult the *ORCS* manual for further information.

(continued on next page)

A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
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PIB = Personal Information Bank	w = week m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Records Management Branch. For assistance in implementing ORCS, contact your Records Officer.

- | | <u>A</u> | <u>SA</u> | <u>FD</u> |
|--|----------|-----------|-----------|
| 1) <u>Policy and Procedures</u>
(secondary -00 throughout ORCS) | SO | 5y | FR |
| <p>Throughout this ORCS, unless otherwise noted, the government archives will fully retain all policy and procedure files created by offices having primary responsibility for policy and procedure development and approval. Draft and duplicate materials that hold no evidential value may be purged and discarded.</p> | | | |
| 2) <u>Real Property Tax and Property Transfer Tax Manuals</u>
(electronic records)
(secondaries 45000-00 and 45800-00) | SO | 5y | SR |

These records document the policies and procedures under which rural property tax and property transfer tax are administered and collected. Current manuals are electronic, but the 1989 version of the *Property Transfer Tax Manual* exists only on paper.

SR = The government archives will selectively retain a sample of these manuals. A copy of the electronic manuals will be printed off for transfer to the archives, and the 1989 paper version of the *Property Transfer Tax Manual* will be transferred to the archives, upon approval of this ORCS. After that the Property Taxation Branch will print off a copy of the manuals for transfer in all years ending in 0.

- | | | | |
|--|-------|-----|----|
| 3) <u>Assessment and Tax Rolls, Tax Rate Bible, and Tax Account Details</u>
(secondaries 45540-04, -11, -14, and -15) | CY+9y | nil | FR |
|--|-------|-----|----|

These records document the assessed value of all property in British Columbia, as well as the assessed value and tax rate of all BC rural property and related ownership, payer and payment details.

10y = These records may be disposed of after 10 years provided BC Assessment Authority has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and provided the assessment rolls corresponding to earlier rolls, tax rates, or tax accounts (whichever is appropriate) have been closed.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by Corporate Records Management Branch. For assistance in implementing ORCS, contact your Records Officer.

A SA FD

FR = The government archives will fully retain the assessment roll because it provides a history of the assessed value of all property in BC; the tax roll because it provides a history of the assessed value and tax rates of BC rural property; the tax rate bible because it augments the tax roll by itemizing how property tax is applied; and the tax account details because they supplement the tax rolls by providing ownership, payer and payment details.

- 4) First Nation Property Taxation Files
(secondary 45200-20)
(secondary 45200-30)

SO 20y FR
SO nil FR

These records document the verification and approval of grants in place of home owner grant benefits provided to eligible first nations bands, as well as the transition to band self-taxation and collection of property taxes on reserve lands.

20y = The 20-year retention period allows sufficient time for research, consultation and reactivation of closed files should questions arise over self-taxation or other property tax issues. After the expiry of 20 years, it is unlikely that these records will be relevant.

FR = The government archives will fully retain the first nation property taxation files because they significantly document the transfer of taxation authority to first nations bands, and significantly document a unique taxing arrangement with first nations bands.

- 5) Property Transfer Tax Court/Arbitrator Files
(secondary 45800-30)

SO+2y nil FR

These records document property transfer tax appeals to the Supreme Court of British Columbia or to an arbitrator.

SO = upon conclusion of the appeal and expiry of statutory limitations on appeals

2y = The two-year retention period satisfies reference requirements.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

FR = The government archives will fully retain property transfer tax court/arbitrator files because they document significant appeals dating back to the imposition of the tax in 1987.

- 6) Property Taxation Remission Decisions SO nil FR
 (secondaries 45000-20 and 45800-06)

These records document the validity of requests for relief from rural property tax and property transfer tax.

FR = The government archives will fully retain these records because they document the application of the remission criteria over time.

- 7) Rural Property Tax Requisition/Levy Annual Summary Reports SO nil FR
 (secondary 45500-04)

These records document the amount levied and requisitioned by taxation authorities (e.g., regional districts, improvement districts, local areas, regional hospital districts, Municipal Finance Authority, BC Assessment Authority, Victoria Transit, Greater Vancouver Transit Authority, Islands Trust, and the University Endowment Lands).

FR = The government archives will fully retain these annual reports because they provide a concise summary of the total amounts levied and requisitioned by each taxation authority since 1985.

- 8) Rural Property Taxation Performance Reports and Summaries
 (electronic records) CY+9y nil SR
 (secondary 45000-04) CY+9y nil DE
 (secondary 45000-05)

These records document the number of rural property and school taxpayers; the timeliness and cost of rural property and school tax collection; and the rural property and school tax accounts receivable at year-end.

SR = The government archives will retain one paper copy of each year-end history report because they significantly document the government's performance in the administration of rural property and school taxes.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

- 9) Rural Property Tax Accounts Receivable and Levy Data CY+9y nil DE
 (electronic records)
 (secondaries 45540-09 and -10)

These records document the main levy (i.e., establishing the property tax rate and tax role and issuing the annual tax notices) and the payment and collection of rural property taxes.

10y = Electronic property tax accounts receivable and levy data may be destroyed after 10 years provided BC Assessment Authority has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and provided the assessment rolls corresponding to earlier electronic property tax accounts receivable and levy data have been closed.

- 10) Supplementary Rural Property Tax Billing and Adjustments CY+9y nil DE
 (secondary 45560-06)

These records document supplementary property tax billing (e.g., creation of the supplementary tax roll and generation of notices of revised taxes), as well as adjustments to the main levy, which may result from appeals, clerical or arithmetic errors, and subdivisions of property.

10y = Supplementary property tax billing and adjustments may be disposed of after 10 years provided BC Assessment Authority has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and provided the assessment rolls corresponding to earlier supplementary calculations and adjustments have been closed.

- 11) Municipal School Tax Financial Electronic Data and Obsolete Paper CY+9y nil DE
 (secondary 45300-05) SO+1y 10y DE
 (secondary 45300-09)

These records document the annual school tax billing of municipalities and adjustments to the annual bills. The current records are electronic, but earlier records exist on paper.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

10y = The electronic data may be destroyed after 10 years provided BC Assessment Authority has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and provided the assessment rolls corresponding to earlier municipal school tax financial data have been closed.

11y = The eleven-year retention period ensures that the assessment roll relating to these obsolete paper records is closed.

- | | | | | |
|-----|---|-------|-----|----|
| 12) | <u>Utility Transfer Debit (UTD) Reports</u>
(secondary 45560-08) | CY+9y | nil | DE |
|-----|---|-------|-----|----|

These records document the outstanding utility charges that were transferred to property tax accounts for collection.

10y = UTD reports may be disposed of after 10 years provided BC Assessment Authority has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and provided the assessment rolls corresponding to earlier UTD reports have been closed.

- | | | | | |
|-----|---|-------|----|----|
| 13) | <u>Advance Property Transfer Tax Ruling Files</u>
(secondary 45800-20) | SO+1y | 7y | DE |
|-----|---|-------|----|----|

These records document advance rulings on the application of the *Property Transfer Tax Act* to a particular real estate transaction.

SO = when the ruling is issued

8y = Since the related returns are usually filed within a year of the rulings, the eight-year retention period ensures that rulings are retained as long as the returns (under number 15).

- | | | | | |
|-----|--|-------|----|----|
| 14) | <u>Home Owner Grant Medical Certificates</u>
(secondary 45740-03) | SO+2y | 5y | DE |
|-----|--|-------|----|----|

These records document proof of eligibility to claim the additional grants under the category of handicapped person on the home owner grant application.

SO = when the certificate is no longer valid

(continued on next page)

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A SA FD

7y = The seven-year retention period ensures that these records are available in the event of an investigation of a home owner grant claim. The *Home Owner Grant Act* (s. 17(1)) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year.

- 15) Property Transfer Tax Data, Images, Returns, and Assessments SO 7y DE
 (secondaries 45800-02, -05, -09, -11, and -12)

These records document the payment, collection, remission, assessment, audit, refund, and appeal of property transfer tax, including first time home buyers who applied for and received the first time home buyers benefit.

7y = The seven-year retention period is based on the seven-year limitation period specified for the commencement of a proceeding under the *Property Transfer Tax Act* (s. 29[2]).

- 16) Rural Property Taxation Payment Batches CY+1y 5y DE
 (secondary 45700-06)

These records document rural property tax payments and home owner grant applications.

7y = The seven-year retention period ensures that these records are available in the event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The *Home Owner Grant Act* (s. 17(1)) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the *Taxation (Rural Area) Act* (s. 24(5)) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.

- 17) Farm Penalty-Free Extension Files CY+1y 5y DE
 (secondary 45700-20)

These records document requests for a delay of the payment of taxes without penalty on property classified as farm land by the BC Assessment Authority.

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A SA FD

7y = The seven-year retention period satisfies program auditing requirements. It is also consistent with the retention period for the payment coupons, which are classified with the rural property taxation payment batches (under number 16).

18) Electronic Records

DE

The following electronic databases are covered by this *ORCS*: Batch and Revenue Reconciliation Tracking (BARRT), Ministry of Provincial Revenue Information Warehouse (IW), Multiple Tax Payment System (MTPS), Parcel Tax Requisition System (PTRS), Property Transfer Tax (PTT) System, Real Property Tax (RP2K) System, System for Municipal Accounts Receivable Taxation for Schools (SMARTS), and Tax Deferral Assistance Program (TDAP) System. The Information System Overview section provides information about the electronic systems, inputs and outputs and routine back-ups. Notes under the relevant *ORCS* secondaries provide information about the classification and scheduling of the records. These records have no enduring value to government at the end of their scheduled retention periods

19) All Other Records

DE

All other records are destroyed at the end of their semi-active retention periods. The retention of these records varies depending on the nature of the records and the function performed, but does not exceed six years after they are superseded or obsolete. The information these records contain is summarized elsewhere, or reflects policies and procedures adequately documented in records covered by the -00 policy and procedures secondaries. Significant issues are documented in records which will be retained under the provisions of this *ORCS*, as well as in briefing notes to the ministry executive (*ARCS* secondary 280-20) and Ministry of Provincial Revenue annual reports (*ARCS* secondary 442-20). These records have no enduring value to government at the end of their scheduled retention periods.

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PROPERTY TAXATION

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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EXECUTIVE SUMMARY

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

SECTION 1

PROPERTY TAXATION

PRIMARY NUMBERS

45000 – 46999

Section 1 covers records relating to:

- self-taxation of real property on First Nations land under the [Indian Self Government Enabling Act \(RSBC 1996, c. 219\)](#);
- administration of municipal school taxes under the [School Act \(RSBC 1996, c. 412\)](#);
- administration of municipal police taxes under the [Police Act \(RSBC 1996, c. 367\)](#);
- levy and payment of rural property taxes and forfeiture of property under the [Taxation \(Rural Area\) Act \(RSBC 1996, c. 448\)](#);
- provision of property tax assistance under the [Land Tax Deferment Act \(RSBC 1996, c. 249\)](#);
- payment of property transfer taxes under the [Property Transfer Tax Act \(RSBC 1996, c. 378\)](#);
- administration of home owner grants under the [Home Owner Grant Act \(RSBC 1996, c. 194\)](#);
- and,
- administration, levy and payment of speculation and vacancy taxes under the [Speculation and Vacancy Tax Act \(SBC 2018, c. 46\)](#).

NOTE: BC Archives will abide by the provisions of the above tax legislation when providing access to records covered by this ORCS.

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PROPERTY TAXATION

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46000	PROPERTY TAXATION – RESIDENTIAL

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45000 PROPERTY TAXATION - GENERAL

Records not shown elsewhere in the property taxation section which relate generally to the taxation of rural property and the payment of property transfer taxes in British Columbia.

This primary also covers the remission of property taxes. The [Financial Administration Act \(RSBC 1996, c. 138, s. 19\[1\]\)](#) provides for remission if the payment of the tax causes great public inconvenience, great injustice or great hardship, where it is in the public interest to do so. An order in council is issued if the remission is granted. Remission is the reduction or cancellation of a tax. An individual or company must apply for remission and provide reasons for the remission and evidence that they are eligible for it.

Several property taxation databases update the Insight system which is used as a data warehouse and analysis tool to measure the performance of the property taxation programs.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For branch websites (i.e., internet, intranet and extranet), see [ARCS secondary 340-30](#).

For the Information Sharing System (ISS) Information System Overview (ISO), see the ISO section.

For the Insight ISO, see the ISO section.

For protocol agreement see [ARCS primary 146](#).

For the Real Property Tax System (RP2K) ISO, see the ISO section.

For the System for Municipal Accounts Receivable Taxation for Schools (SMARTS) ISO, see the ISO section.

NOTE: Only records that cannot be classified in a more specific primary or secondary may be classified under this primary.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45000	PROPERTY TAXATION - GENERAL	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
	FR: Throughout this section the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy development and approval. These records have evidential value.			
-01	General	CY+2y	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45000	PROPERTY TAXATION - GENERAL	A	SA	FD
PUR	-02 Property taxation FAQs (electronic records) NOTE: The Frequently Asked Questions (FAQs) and responses are published on the branch's Internet website.	12m	nil	DE
	-03 Property taxation data warehouse data (electronic database records) SO: when replaced by next property taxation snapshot NOTE: This secondary covers the data contained within Insight.	SO	nil	DE
	-04 Property taxation data warehouse performance reports (electronic records) 10y: The 10-year retention period provides a sufficient historical perspective in order to effectively evaluate the performance of this program. SR: The government archives will retain one paper copy of each year-end history report because they significantly document the government's performance in the administration of rural property and school taxes. These one-page history reports are created from the summaries (classified under secondary 45000-05). They provide year-to-year comparisons since 1997 of: the number of property and school taxpayers and collectors; the timeliness and cost of property and school tax collection; and the property and school tax accounts receivable at year-end.	CY+9y	nil	SR
	-05 Property taxation data warehouse performance summaries 10y: The 10-year retention period provides sufficient data to evaluate the performance of this program. NOTE: The summaries are created from each snapshot before it is replaced.	CY+9y	nil	DE
	-06 Property taxation data warehouse printouts SO: when action is taken, and when no longer required for reference purposes	SO	nil	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45000	PROPERTY TAXATION - GENERAL	A	SA	FD
	NOTE: This secondary covers printouts generated by users from the warehouse data, summaries and reports.			
-07	(superseded effective April 2009 by ARCS 340-30 Simple web sites)			
-08	(superseded effective April 2009 by ARCS 340-30 Simple web sites)			
-09	(superseded effective April 2009 by ARCS 340-30 Simple web sites)			
-10	Information sharing search results data	SO+6y	nil	DE
	SO: when the current taxation year of May 1 to April 30 has elapsed			
	7y: The seven-year retention period ensures that search results are available for a time period consistent with the majority of the records in this ORCS.			
	NOTE: This secondary is used to classify the search results data in the Information Sharing System (ISS).			
PIB	-20 Property taxation remission case files (includes request letters, decision letters, briefing notes, and orders in council) (arrange by tax act, then by taxpayer)	SO	nil	FR
	SO: when decision letter is sent and when no longer required for reference purposes			
	FR: The government archives will fully retain property taxation remission case files because they document the application of the remission criteria over time. Additionally the validity of the request for relief from property tax and the order in council granting the remission are documented.			
	-30 Property taxation issue management case files (arrange by topic) (covers research projects and information from other jurisdictions)	SO	nil	DE
	SO: when issue is resolved and is no longer required for reference purposes			
	NOTE: This secondary covers issues related to property			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45000	PROPERTY TAXATION - GENERAL	A	SA	FD
	taxation such as exemptions, methods for fraud detection and tax rate research. It does NOT cover First Nations issues (45200-40) and policy and legislation issues (45100-30).			

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45100 PROPERTY TAXATION – POLICY DEVELOPMENT

Records relating to the development, implementation, evaluation and amendment of property taxation policies and procedures and the management of policy and legislation related issues. Property taxation issues management covers research, legal opinions, interpretations and rulings.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For development of legislation, see [ARCS primary 140](#).

For training, see primary [ARCS primary 1735](#).

For Advanced Tax Rulings, see secondary 45800-20.

The ministry OPR is Property Taxation Branch unless otherwise noted below.

See specific secondaries for OPR retention schedules.

45100	PROPERTY TAXATION – POLICY DEVELOPMENT	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Property taxation approved policies (includes approved policy, principle, standard or guideline and the reports supporting the policy) (covers policy manuals such as the <i>School Tax Manual</i> as well as individual policies and procedures)	SO	5y	FR
	SO: when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes			
	FR: The government archives will fully retain property taxation approved policies because they document government's implementation of property taxation, including the municipalities' collection of school taxes.			
-03	Property taxation policy tracking data (electronic records) (includes spreadsheets)	SO	nil	DE
-20	Property taxation policy development case files (Property taxation policy development case files) (covers evaluation and implementation)	SO	5y	DE
	SO: when approved policy is superseded or obsolete, and the file is no longer needed for reference purposes			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45100	PROPERTY TAXATION – POLICY DEVELOPMENT	A	SA	FD
NOTE: The approved policy or guideline is classified under secondary 45100-02, but a copy may be maintained in this secondary for convenience.				
-30	Property taxation policy issue management case files	SO	nil	DE
SO: when issue is resolved and is no longer required for reference purposes				
DE: The property taxation policy issue management case files can be destroyed, upon authorization of the records officer, because issues of a significant nature are adequately documented under the Executive Records Schedule (102906).				
NOTE: This secondary covers issues related to property taxation policies such as policy and legislative interpretations, general remission issues, and specific properties. It does NOT cover First Nations issues (45200-40).				

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45200 FIRST NATIONS TAXATION

Records relating to First Nations taxation, including self-taxation under the [Indian Self Government Enabling Act \[ISGEA\] \(RSBC 1996, c. 219\)](#). Under self-taxation, the minister issues a self-taxation certificate to the First Nations band and the province vacates the area as taxing authority. Branch staff facilitate the transition to self-taxation and, to compensate for home owner grants, staff also verify and approve of grants in place provided to eligible First Nations bands.

Records types include correspondence, and other types of records as indicated under relevant secondaries.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45200	FIRST NATIONS TAXATION	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-20	First Nations taxation files (paper records) (includes copies of BC Gazette advertisements, notification letters, band self-taxation bylaws and self-taxation certificates) (arrange by band) (covers self-taxation requests)	SO	20y	FR
	SO: when the self-taxation certificate has been issued and any issues have been resolved			
	20y: The 20-year retention period allows sufficient time for research, consultation and reactivation of closed files should questions arise over self-taxation or other property tax issues.			
	FR: The government archives will fully retain First Nations taxation files because they significantly document the transfer of taxation authority to First Nations bands. These files may also contain information on taxation disputes, reserve extensions and/or additions, land claims, and dual taxation in which both a band and the government levy taxes on the same property.			
-30	First Nations grants in place claim files (also known as ISGEA s.14 files) (paper records) (includes band bylaws and cheque requisitions) (arrange by band and grant claim)	SO+1y	5y	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45200	FIRST NATIONS TAXATION	A	SA	FD
	(covers working papers and band statements listing home owner grant claims and school tax amounts that they would have collected for each property)			
	SO: when the next grant claim is received			
	DE: These records can be destroyed, upon authorization of the records officer, because they document the routine financial administration of verifying grants and taxes.			
-40	First Nations taxation issue management case files (arrange by topic) (covers research and information from other jurisdictions)	SO	nil	FR
	SO: when issue is resolved or is no longer required for reference purposes			
	NOTE: This secondary covers issues related to First Nations ISGEA background, interpretation, presentations, treaties and disputes, complaints and inquiries. For general, non-First Nations issues, see secondary 45000-30.			
	FR: The government archives will fully retain First Nations taxation issue management case files because they document issues relating to the jurisdiction of taxation powers with First Nations.			

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45300 MUNICIPAL SCHOOL AND POLICE TAX ADMINISTRATION

Records relating to the administration of municipal school taxes under the [School Act \(RSBC 1996, c. 412, Part 8, Division 4\)](#) and of municipal police taxes under the [Police Act \(RSBC 1996, c. 367, Part 9.1\)](#).

School and police tax bills are based on assessed values determined by the BC Assessment. The school and police tax rates are set by Order in Council and any tax credits established by legislation. Municipalities collect school and police taxes on behalf of the province and remit their payments in monthly installments.

School and police tax administration involves billing municipalities annually; establishing bank accounts for municipalities to make their payments; monitoring monthly installments paid by municipalities; resolving payment discrepancies with municipalities; auditing tax remittances, home owner grant reimbursement claims, and grants in place of taxes received from municipalities; and reconciling original municipal tax bills with changes resulting from supplementary assessment rolls.

School and police tax administration involves billing municipalities annually; establishing bank accounts for municipalities to make their payments; monitoring monthly installments paid by municipalities; resolving payment discrepancies with municipalities; auditing tax remittances, home owner grant reimbursement claims, and grants in place of taxes received from municipalities; and reconciling original municipal tax bills with changes resulting from supplementary assessment rolls.

Both taxes are administered using the System for Municipal Accounts Receivable Taxation for Schools (SMARTS).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For orders in council, see [ARCS secondary 125-20](#).

For the SMARTS Information System Overview (ISO), see the ISO section.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45300	MUNICIPAL SCHOOL AND POLICE TAX ADMINISTRATION	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Bank account register (electronic records)	SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45300	MUNICIPAL SCHOOL AND POLICE TAX ADMINISTRATION	A	SA	FD
	NOTE: The register lists the bank accounts used by municipalities to remit their tax payments.			
-03	(superseded effective April 2009 by ARCS 985-20 Bank account files)			
-04	Bank deposit reports (paper records)	SO+1y	nil	DE
	SO: when the current taxation year of May 1 to April 30 has elapsed			
	NOTE: The reports provide details on the installment payments made by municipalities. The reports are created by the Treasury Deposit Information (TDI) System, downloaded to SMARTS, and then printed. TDI is described and scheduled in the <i>Banking and Cash Management ORCS</i> (schedule 191019).			
-05	Municipal school and police tax financial data (electronic database records)	CY+19y	nil	DE
	20y: The twenty-year retention period allows sufficient time for appeals and court proceedings. Municipal tax financial data may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the roll is closed (e.g., all appeals have concluded), and 2) all earlier assessment rolls corresponding to earlier municipal tax financial data have been closed.			
	NOTE: This secondary is not for filing. This secondary is used to classify the financial data contained within SMARTS.			
-06	Municipal school and police tax non-financial data (electronic database records)	SO	nil	DE
	NOTE: Electronic non-financial data consists of names, addresses, and telephone numbers of municipalities; names, electronic mail addresses, and telephone and facsimile transmission numbers of main municipal contacts; and bank accounts used by municipalities to deposit their payments. This data is changed as necessary and is also annually reviewed.			
	NOTE: This secondary is not for filing. This secondary is used to classify the non-financial data contained within SMARTS.			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45300	MUNICIPAL SCHOOL AND POLICE TAX ADMINISTRATION	A	SA	FD
-07	Municipal school and police tax monthly statements (electronic database records) (includes year-end statements) SO: when the final monthly statement for the year is sent out, and the next year's installment payment schedule has been determined NOTE: This secondary is not for filing. This secondary is used to classify the electronic images of monthly statements sent to municipalities contained within SMARTS's fax engine.	SO	nil	DE
-08	Municipal school and police tax notices (electronic database records) (includes year-end statements) SO: The four year retention period is necessary to track the use of tax credits. 4y: The four year retention period is necessary to track the use of tax credits. NOTE: This secondary is used to classify the electronic images of notices and statements sent to municipalities contained within SMARTS's fax engine. When the active period is complete, the branch has the option of either continuing to retain the tax notices and year-end statements in SMARTS's fax engine if space permits, or printing them off and physically storing them.	SO+1y	2y	DE
-09	Obsolete school tax financial records (closed as of April 2009, do not add new files to this secondary) (includes correspondence, BC Assessment data advices, assessment reports, billing reports, revenue receipts, and refund and adjustment vouchers) SO: when the current taxation year of May 1 to April 30 has elapsed 10y: The eleven-year retention period ensures that the assessment roll relating to these records is closed. NOTE: This secondary provides for the retention and disposition of paper school tax financial records that	SO+1y	10y	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45300	MUNICIPAL SCHOOL AND POLICE TAX ADMINISTRATION	A	SA	FD
	are no longer created. That information is now retained electronically under secondary 45300-05.			
-20	Municipal school and police tax administration files (paper and electronic records) (includes payment coupons [including home owner grant claim amounts], adjustments, tax notices, grant rolls and municipal confirmation forms used to update SMARTS non-financial data) (arrange by taxation year, then by municipality) (covers working papers) SO: when taxes are paid in full for a particular taxation year	SO+1y	nil	DE
-30	Municipal school and police tax audit files (paper and electronic records) (includes relevant payment coupons, copies of grant rolls, and federal government grants in place reports) (arrange by municipality) (covers working papers) SO: as long as the audit is active 3y: The three-year retention period is based on Internal Audit requirements. NOTE: This secondary covers the auditing of tax remittances, home owner grant reimbursement claims, and grants in place of tax. NOTE: Municipalities collect grants in place of taxes on property owned by federal and provincial government agencies in their jurisdictions. Municipalities are required to remit the school and police tax portions of grants in place to the province under the <i>School Act</i> (s. 118) and the Police Act (s. 66.61)	SO+3y	nil	DE

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45400 RURAL PROPERTY TAX FORFEITURE

Records relating to the forfeiture of rural property owned in fee simple (i.e., Crown-granted) under the [Taxation \(Rural Area\) Act \(RSBC 1996, c. 448\)](#). If taxes remain unpaid for more than 29 consecutive months on November 30th of each year, the property forfeits to the Crown.

Once attempts to collect the taxes have failed, the collection file is copied and sent to begin the forfeiture process. At this point, there are several possibilities.

1. Account Paid: If the outstanding taxes are paid before the December 1st deadline, the file is closed and all collections and forfeiture proceedings cease.
2. Redemption: In the first year of forfeiture, if the outstanding taxes are paid, the property is automatically returned to the owner.
3. Revestment: In the second and third years of forfeiture, if the outstanding taxes are paid, the property may or may not be returned to the owner on the authority of the surveyor of taxes.
4. Remission: After the third year of forfeiture, the owner may argue against the forfeiture claiming financial hardship according to the [Financial Administration Act \(RSBC 1996, c. 138, s. 19.\)](#). Remission is a form of appeal before the minister or cabinet. There is no official deadline for remission.

Branch staff monitor the forfeited accounts using the Real Property Tax System (RP2K).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For collection proceedings and the preliminary forfeiture management report, see the *Collections and Loan Management ORCS* (schedule 191010).

For, see the Information System Overview (ISO) section.

For the RP2K Information System Overview (ISO), see the ISO section.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45400	RURAL PROPERTY TAX FORFEITURE	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Fee for service arrangements (as of April 2009, this secondary supersedes secondary 48500-04 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (includes working papers and agreements)	SO	2y	FR
	SO: as long as government is arranging fees for services			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45400	RURAL PROPERTY TAX FORFEITURE	A	SA	FD
	FR: The government archives will fully retain fee for service arrangements because the records document the discussions, negotiations and agreements over the payment of fees for services in place of property taxes such as with the Doukhobors and their representatives.			
VR	-03 Forfeiture absolute certificates (as of April 2009, this secondary supersedes secondary 48520-02 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (arrange chronologically, then by collection district) SO: when no longer required for reference purposes FR: The government archives will fully retain forfeiture absolute certificates because they augment tax sale and forfeiture registers classified under secondary 45400-05 by providing legal proof that the forfeiture took place. In addition, they provide a concise history, from 1972 to the present, of BC rural property that was forfeited to the Crown for non-payment of taxes. NOTE: These certificates provide proof that the land was forfeited to the Crown. Although copies are sent to the land title office, Surveyor General and BC Assessment, the branch, as the issuing agency, is the office of record if there is a discrepancy over whether or not the land forfeited to the Crown. NOTE: If the forfeiture is redeemed or revested, the certificate is stamped accordingly, and copies are sent to the land title office, Surveyor General, and BC Assessment. The certificates date from 1972 when the <i>Taxation Act</i> (SBC 1971, c. 62) discontinued tax sales, leaving forfeiture as the ultimate method for recovering taxes on rural property owned in fee simple.	SO	nil	FR
PIB	-04 Forfeiture logs (as of April 2009, this secondary supersedes secondary 48520-03 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (electronic records) NOTE: These records contain the names of the owners of	SO	nil	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45400	RURAL PROPERTY TAX FORFEITURE	A	SA	FD
	<p>forfeited properties, and the folio numbers and legal description of the properties. The records were created to provide a quick and convenient reference to properties that forfeited, and if, applicable, were later redeemed or revested. The entries have not been kept up-to-date.</p> <p>NOTE: Because the records are created on a simple database (previously Microsoft Access, currently a spreadsheet), an information system overview has not been created.</p>			
VR	<p>-05 Tax sale and forfeiture registers (as of April 2009, this secondary supersedes secondary 48520-06 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (covers handwritten and typed entries summarizing properties offered for tax sale and subject to forfeiture) (arrange by name of collection district, then by legal description of property)</p> <p>FR: The government archives will fully retain tax sale and forfeiture registers because of their importance in resolving anomalies in land title and Surveyor General records, and because, together with the forfeiture absolute certificates classified under secondary 45400-03, they provide legal proof that the forfeiture took place. In addition, they provide a complete history of BC rural property that was sold and/or forfeited for non-payment of taxes.</p> <p>NOTE: The tax sale and forfeiture registers date from 1918 to 1969, and the forfeiture absolute certificates (45400-03) date from 1972 to the present. 1970 and 1971 were transitional years in which legislation was drafted to change the process from tax sale and forfeiture to just forfeiture.</p>	SO	nil	FR
VR	<p>-20 Forfeiture absolute files (as of April 2009, this secondary supersedes secondary 48520-20 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (includes November forfeiture management reports, forfeiture checklists, statements of account, working notes, statements of forfeiture action, title searches, notices of forfeiture, copies of forfeiture certificates, copies of payments, and copies of the first pages of legal documents (e.g., mortgages, court judgments and family maintenance orders) used to obtain addresses of registered charge holders, and, prior to 2003,</p>	SO	20y	FR

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45400	RURAL PROPERTY TAX FORFEITURE	A	SA	FD
	reports listing certified mail numbers used for mailing forfeiture absolute notices and certified mail cards) (arrange by collection district, then account number [which consists of the jurisdiction number and the folio number])			
	SO: when the three years allowed for redemption and revestment have passed and the owner has not claimed remission			
	20y: The twenty-year retention period provides a reasonable time for an owner to claim remission. If an owner claims remission, the file is retrieved and returned to active status.			
	FR: The government archives will fully retain forfeiture absolute files because they contain the evidence needed in the event of legal actions by former property owners or their estates, as well as providing a history of rural land forfeited to the Crown.			
	NOTE: These records document the forfeiture of property on which taxes are unpaid. They document actions taken to contact and notify owners and charge holders, and obtain payment of the taxes prior to forfeiture. They also document the administrative process followed by the Crown leading to forfeiture. They identify the delinquent taxpayer, the property on which the taxes are due, the amount owing and the process by which resolution of the forfeiture action is sought.			
	NOTE: If the forfeiture is redeemed or revested, the file is removed and reclassified under secondaries -40 or -50.			
	NOTE: The OPR will store forfeiture absolute files under ongoing accession number 91-0304.			
-30	Forfeiture paid account files (as of April 2009, this secondary supersedes secondary 48520-30 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (includes forfeiture checklists, statements of account, working notes, statements of forfeiture action, title searches, copies of payments, and copies of the first pages of legal documents (e.g., mortgages, court judgments and family maintenance orders) used to obtain addresses of registered charge holders) (arrange by collection district, then account number [which	CY	nil	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45400	RURAL PROPERTY TAX FORFEITURE	A	SA	FD
	consists of the jurisdiction number and the folio number])			
	NOTE: Technically, these accounts have not yet gone to forfeiture, but were paid before reaching that point.			
-40	Forfeiture redemption files (as of April 2009, this secondary supersedes secondary 48520-40 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (includes certificates of redemption, title searches, forfeiture checklists, statements of account, working notes, statements of forfeiture action, copies of final notices of forfeiture, copies of payments, and copies of the first pages of legal documents (e.g., mortgages, court judgments and family maintenance orders) used to obtain addresses of registered charge holders) (arrange by collection district, then account number [which consists of the jurisdiction number and the folio number])	SO	2y	DE
	SO: when all redemption files for a calendar year require no further action			
	NOTE: These records document the redemption from forfeiture of property on which taxes were delinquent but have now been paid. Redemptions take place when the total amount owing is paid to the government during the first year after property is forfeited for nonpayment of taxes. The property is then reinstated to the owner(s) from whom it forfeited. Records documenting the payment of delinquent taxes resulting in redemption action are retained separately with the real property taxation batches classified under primary 45700.			
	NOTE: The OPR will store forfeiture redemption files under ongoing accession number 91-0405.			
PIB	-50 Forfeiture revestment files (as of April 2009, this secondary supersedes secondary 48520-50 in the <i>Taxation Revenue Collections ORCS</i> [schedule 159490]) (includes forfeiture checklists, statements of account, working notes, statements of forfeiture action, title searches, copies of revestment orders, copies of final notices of forfeiture, copies of payments, and copies of the first pages of legal documents (e.g., mortgages, court judgments and family maintenance orders) used to obtain addresses of registered charge holders) (arrange by collection district, then account number [which consists of the jurisdiction number and the folio number])	SO	2y	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45400	RURAL PROPERTY TAX FORFEITURE	A	SA	FD
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SO: when all revestment files for a calendar year require no further action

NOTE: These records document the payment of taxes during the second and third years after property has forfeited and the subsequent order that the property be reinstated to the owner(s) from whom it forfeited. Records documenting the payment of delinquent taxes resulting in the revestment are retained separately with the real property taxation batches classified under primary 45700.

NOTE: The OPR will store forfeiture revestment files under ongoing accession number 91-0404.

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45500 RURAL PROPERTY TAX LEVY - GENERAL

Records relating to setting the tax rate and issuing tax notices (known together as the levy) of rural property under the [Taxation \(Rural Area\) Act \(RSBC 1996, c. 448\)](#) not shown elsewhere in this primary block.

Simply stated, the tax rate is calculated from the assessed value of property (*ad valorem* taxation) or physical description (parcel taxation) and the amount requisitioned for a particular function by local taxation authorities (e.g., regional districts, improvement districts, regional hospital districts, local areas, Municipal Finance Authority, BC Assessment, Victoria Transit, Islands Trust and University Endowment Lands).

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For the Real Property Tax System (RP2K) Information System Overview (ISO), see the ISO section.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45500	RURAL PROPERTY TAX LEVY - GENERAL	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Levy daily reports (includes computer-generated [e.g., RP2K] daily activity and control reports)	CY+1	nil	DE
PUR	-03 Property tax rate table (electronic records)	SO	nil	DE
	SO: when no longer required for research purposes			
	DE: These records can be destroyed, upon authorization of the records officer, because tax rates are documented and fully retained under secondary 45540-14.			
	NOTE: The table contains tax rate information imported from RP2K in order to enable rural property owners to estimate their tax bills. The current and previous calendar years are posted on the Internet.			
-04	Requisition and levy annual summary reports (includes one-page spreadsheets)	SO	nil	FR

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45500	RURAL PROPERTY TAX LEVY - GENERAL	A	SA	FD
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SO: when no longer required for reference purposes

FR: The government archives will fully retain these annual reports because they provide a concise summary of the total amounts levied and requisitioned by each taxation authority since 1985.

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45520 RURAL PROPERTY TAX LEVY - GRANTS IN PLACE

Records relating to determining grants in place of taxes on eligible provincial and federal rural property.

Since the *Constitution Act (Statutes of Canada 1867, s. 125)* states that "no lands or property belonging to Canada or any Province shall be liable to taxation", the federal government, federal Crown corporations, and certain provincial Crown corporations (e.g., BC Hydro) have adopted the practice of paying grants equivalent to the taxes that they would have otherwise paid.

Determining the grant amounts involves: calculating the tax bill that would have applied to these properties from grant assessment data received from BC Assessment; forwarding the calculations to the appropriate agency for review, adjustment, and agreement; and applying local service levies to the grant bills.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For grant payments and disbursements, see [ARCS primaries 925](#) and [935](#).
For the Real Property Tax System (RP2K) Information System Overview (ISO), see the ISO section.

The ministry OPR is Property Taxation Branch unless otherwise noted below.
See specific secondaries for OPR retention schedules.

45520	RURAL PROPERTY TAX LEVY - GRANTS IN PLACE	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Grants in place (paper and electronic records) (includes tax rolls, balance reports (LT 505) and balance sheets) (covers negotiations) (arrange by taxation year, then folio number)	SO+1y	2y	DE
	SO: when the current taxation year of May 1 to April 30 has elapsed			
	NOTE: The OPR will store grants in place under ongoing accession number 91-0508.			
-03	(superseded effective April 2009 by 45520-02)			
-04	(superseded effective April 2009 by 45520-02)			
-05	Grant assessment data advice	SO+3y	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45520	RURAL PROPERTY TAX LEVY - GRANTS IN PLACE	A	SA	FD
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(electronic records)

(includes grant assessment data)

SO: when the current taxation year of May 1 to April 30 has elapsed

NOTE: Grant assessment data advice, also known as the grant roll, is received electronically from BC Assessment and is used to calculate the levy (i.e., billing) for grants in place.

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540 RURAL PROPERTY TAX LEVY - MAIN BILLING

Records relating to the annual main rural property tax billing.

The main billing involves the creation of a taxation roll and generation of property tax notices annually for every parcel of rural land in BC on which taxes are imposed. The taxation roll and property tax notices are based on assessed values determined by BC Assessment, parcel taxes calculated by regional districts, and tax rates set by the provincial government and local taxation authorities, for the various classes of real property. The notices are mailed to every person named on the taxation roll on or before May 31 each year. Supplementary billings follow the main billing as a result of adjustments and corrections to the revised assessment roll. The revised assessment roll was previously known as the authenticated assessment roll.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For payment coupons, see primary 45700.

For the Parcel Tax Requisition System (PTRS) Information System Overview (ISO), see the ISO section. For the Real Property Tax System (RP2K) ISO, see the ISO section.

For the supplementary billing, see primary 45560.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Revised assessment data advice (electronic records) (includes rural property tax data received electronically from BC Assessment [BCA])	SO+2y	nil	DE
	SO: when the current taxation year of May 1 to April 30 has elapsed			
	NOTE: The revised assessment roll was previously known as the authenticated assessment roll. It is received electronically from BC Assessment and is used to calculate the rural property tax levy. It is confirmed and authenticated by the Property Assessment Review Panel.			
-03	Authenticated assessment roll – converted	SO+6m	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
	(closed effective April 2009, do not add records to this secondary) (electronic records) SO: upon completion of tax roll NOTE: This secondary covers rural property tax data that has been reformatted from the authenticated assessment data advice classified under secondary - 02. The converted roll is used to create the tax roll.			
-04	Revised assessment roll (closed effective April 2009, do not add records to this secondary) (computer output microfiche (COMfiche)) (arrange by area office [i.e., BCA's version of collection districts], then by jurisdiction) SO: when no longer required for support of ongoing appeals and court proceedings DE: The revised assessment roll can be destroyed, upon authorization of the records officer, because the information is captured and fully retained in the property tax roll (45540-14). NOTE: 2008 was the last year that COMfiche was used to store the revised assessment roll. Since the BC Assessment website provides access to the revised assessment roll electronically, there is no need to maintain COMfiche copies. NOTE: The revised assessment roll lists the taxable value and type of use of all property in British Columbia.	SO	nil	DE
-05	Improvement district advances (paper and electronic records) (includes bylaws, letters patent, requisitions, and amortization schedules) (arrange by district, then into capital and operating advances) SO: upon conclusion of the operating year in the case of annual operating advances and when the amortization period has expired and the debt has been repaid in the case of capital advances 3y: The three-year retention period satisfies audit	SO+3	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
	requirements.			
	DE: These records can be destroyed, upon authorization of the records officer, because they are duplicated and fully retained under primary 52000 in the <i>Local Government Services ORCS</i> (schedule 126379).			
	NOTE: These records are produced by the Improvement District System (secondary 45540-17). They authorize the payment of improvement district annual operating and capital borrowing advances, and are used in the calculation of the tax rate.			
PIB	-06 Parcel tax working files (paper and electronic records) (includes parcel tax listings and requisitions) (arrange by regional district, then folio number, and then by tax type)	SO	2y	DE
	SO: when the current taxation year of May 1 to April 30 has elapsed			
	NOTE: The OPR will store parcel tax working files under ongoing accession number 91-0505.			
	NOTE: A parcel tax data file is created by PTRS (from RP2K) for each regional district. Regional districts update the data file by calculating the new parcel taxes and return the data files for loading to RP2K.			
	PIB: Parcel tax listings are searchable spreadsheets created by PTRS containing the parcel of land's legal description, owner's name and address, charged items, regional district number, and the amount of frontage, acreage, and parcel taxes owed per property folio.			
PIB	-07 Parcel tax requisition data (electronic database records)	SO	nil	DE
	SO: when replaced by annual requisition, toll and parcel tax data from RP2K			
	NOTE: This secondary is not for filing. It is used to classify data within PTRS.			
	-08 (superseded effective April 2009 by 45540-06)			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
-09	Property tax accounts receivable data (electronic database records) SO: when the current taxation year of May 1 to April 30 has elapsed NOTE: This secondary is not for filing. This secondary is used to classify property tax accounts receivable data contained within RP2K. NOTE: At the end of the active period, a record of the accounts receivable data, including property owners and payers, is created and classified under secondary 45540-15.	SO+4y	nil	DE
-10	Property tax levy data (electronic database records) SO: when the current taxation year of May 1 to April 30 has elapsed NOTE: This secondary is not for filing. It is used to classify property tax levy data contained within RP2K. NOTE: At the end of the active period, a record of the levy data, except for adjustments made after five years, is created and classified under secondary 45540-14.	SO+4y	nil	DE
-11	Property tax rate bible (paper records) (includes computer generated reports) (arrange by taxation year) 20y: The twenty-year retention period allows sufficient time for appeals and court proceedings. Property tax rate bibles may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier property tax rate bibles have been closed (property tax rate bibles must be retained consecutively). FR: The government archives will fully retain the property tax rate bible because it augments the main tax roll (secondary 45540-14) by itemizing how the property tax billing is applied.	CY+19y	nil	FR

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
	These reports are generated by RP2K and earlier branch computer systems. They provide a detailed record, by regional district, of the specific amounts levied, the number of properties for each levy class, and the assessment base for each levy class.			
	-12 Property tax rate working files (paper and electronic records) (includes requisitions, transfer reports, tax rate bylaws, tax rate orders in council, and grants in place reports) (arrange by taxation year) SO: when the current taxation year of May 1 to April 30 has elapsed NOTE: These records include both parcel taxes and property taxes to calculate annual tax rates (i.e., the property tax levy under secondary 45540-14). They contain source documents received from local taxation authorities and are used as input documents to RP2K.	SO+2y	nil	DE
PUR	-13 Property tax roll (closed effective April 2009, do not add records to this secondary) (includes original paper tax rolls [all of which were microfilmed and classified under secondary -14], and electronic records) (arrange by collection district, then folio number) SO: when converted to a storage medium NOTE: The tax roll provides the same information as the tax notices, except delinquent amounts. Each entry contains the property owner's name and address, legal descriptions of property, folio number, value information, type of levy, tax rates, current amounts, home owner grant status, and tax codes.	SO	nil	DE
	-14 Property tax roll (microfiche, COMfiche, PDF and PDF/A) (arrange by jurisdiction, then by folio number) 20y: The twenty-year retention period allows sufficient time for appeals and court proceedings. Property tax rolls may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier property	CY+19y	nil	FR

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
	tax rolls have been closed (property tax rolls must be retained consecutively).			
	:			
	The 20-year retention period also ensures that the tax rolls are available in the event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The Home Owner Grant Act (s. 17[1]) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the Taxation (Rural Area) Act (s. 24[5]) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.			
	FR: The government archives will fully retain the Property tax roll because it provides a history of the assessed value and tax rates of BC rural property.			
	PUR: The Taxation (Rural Area) Act (s. 22) requires that a copy of the tax roll be made available for public review.			
	FOI: Pursuant to the <i>Freedom of Information and Protection of Privacy Act</i> (RSBC 1996, c. 165) delinquent amounts are no longer shown on the tax rolls.			
	NOTE: The early tax rolls (from 1926 to 1975) are merely microfilm copies of tax notices that were issued. They are on COMfiche from 1975 until spring 2001, PDF from 1999 until April 2009 and then PDF/A.			
-15	Year-end tax account details (microfiche, COMfiche, PDF and PDF/A) (arrange by jurisdiction, then by folio number)	CY+19y	nil	DE
	20y: The twenty-year retention period allows sufficient time for appeals and court proceedings. Year-end tax account details may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier year-end tax account details have been closed (year-end tax account details must be retained consecutively). The 20-year retention period also ensures that the year-end tax account details are available in the			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45540	RURAL PROPERTY TAX LEVY - MAIN BILLING	A	SA	FD
	<p>event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The Home Owner Grant Act (s. 17[1]) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the Taxation (Rural Area) Act (s. 24[5]) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.</p> <p>DE: These records can be destroyed, upon authorization of the records officer, because information pertaining to ownership is sufficiently captured under secondary 45540-14.</p> <p>NOTE: These records document up to date changes in property ownership used to accurately bill owners.</p>			
-16	<p>Year-end tax account reconciliation and balancing (paper and electronic records) (includes reports)</p> <p>SO: when the current taxation year of May 1 to April 30 has elapsed</p> <p>NOTE: The reports are reviewed to ensure that the levy is applied correctly, interest is calculated properly, and account status codes are accurate.</p>	SO+2y	nil	DE
-17	<p>Improvement District System (electronic database)</p> <p>NOTE: This database is used to calculate the amortization of debts, to enter data into the RP2K and to produce the improvement district advances (secondary 45540-05). Because it is a simple database, an information system overview has not been created.</p>	SO	nil	DE

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45560 RURAL PROPERTY TAX LEVY - SUPPLEMENTARY BILLING

Records relating to supplementary property tax billing, as well as adjustments to the main levy.

The supplementary billing involves the creation of a supplementary tax roll and generation of Notices Of Revised Taxes (NORTs). The supplementary tax roll and the NORTs are based on supplementary assessment rolls that are produced by BC Assessment whenever there is a change to the original assessment on the authenticated roll. The changes result from appeals to the Property Assessment Appeal Board, and further appeals to the BC Supreme Court, BC Court of Appeal, and Supreme Court of Canada.

Adjustments result from appeals, clerical or arithmetic errors, subdivisions of property, boundary extensions, and outstanding utility charges.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For inquiries, see secondary 45700-07.

For the main billing, see primary 45540.

For payment coupons, see secondary 45700-06.

For the Real Property Tax System (RP2K) Information System Overview (ISO), see the ISO section.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45560	RURAL PROPERTY TAX LEVY - SUPPLEMENTARY BILLING	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	nil	DE
-01	General	CY+2y	nil	DE
-02	Apportionment of assessment and tax forms (paper and electronic records) (arrange by taxation year, then collection district)	SO+2y	nil	DE
	SO: when the current taxation year of May 1 to April 30 has elapsed			
	NOTE: These records document the apportionment of assessments and taxes on property that is subdivided.			
	NOTE: Tax collectors (usually government agents) complete the parent property portion of the forms on the BC Assessment (BCA) website. BCA apportions the assessed value of the parent property to the new			

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45560	RURAL PROPERTY TAX LEVY - SUPPLEMENTARY BILLING	A	SA	FD
	lots, and then sends the forms to the collector for review. The collector sends it to levy operations staff who calculate the new levies, establish accounts receivable for each new lot and adjust the parent parcel account on the RP2K system.			
-03	(superseded effective April 2009 by special schedule 102902)			
-04	Boundary extension files (paper and electronic records) (includes copies of supplementary letters patent, orders in council, calculation sheets, and reports generated by RP2K) (arrange by municipality) SO: when the current taxation year of May 1 to April 30 has elapsed and any discrepancies with a municipality have been resolved DE: Boundary extension files can be destroyed because local government letters patent and boundary extension records are retained in secondaries 51020-60, 52000-40, and 53000-30 from the <i>Local Government Services ORCS</i> (schedule 126379). NOTE: The Local Government Act (s. 23) provides for a municipality to extend its boundaries to include land not in a municipality (i.e., rural land). The folio(s) and any current and outstanding taxes are transferred to the municipality by the province.	SO	2y	DE
-05	Property tax refund requests (paper and electronic records) (includes credit turnaround reports) (arrange by batch number assigned to the refund transactions, which are classified under secondary 45700-06) SO: when the current taxation year of May 1 to April 30 has elapsed 6y: The six-year retention period plus the current taxation year is consistent with the retention period for the refund transactions which are classified with the property taxation batches. It is also based on the Taxation (Rural Area) Act (s. 24[5]) and the Limitation Act (RSBC 1996, c. 266, s. 3[6]) which do not allow refunds to be issued for periods in excess of six years including the current year.	SO+1y	5y	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45560	RURAL PROPERTY TAX LEVY - SUPPLEMENTARY BILLING	A	SA	FD
	NOTE: These records document written requests for refunds from taxpayers who have overpaid their property taxes.			
	NOTE: The OPR will store property tax refund requests under ongoing accession number 91-0345.			
-06	Supplementary property tax billing and adjustments (paper and electronic records) (includes supplementary assessment roll, supplementary tax roll, control reports, manual adjustment forms, and working papers)	CY+19y	nil	DE
	20y: The twenty-year retention period allows sufficient time for appeals and court proceedings. Supplementary property tax billing and adjustments may be disposed of after 20 years provided that 1) BC Assessment has notified the branch that the corresponding assessment roll is closed (e.g., all appeals have concluded), and 2) all earlier supplementary calculations and adjustments have been closed (supplementary calculations and adjustments must be retained consecutively).			
	DE: These records can be destroyed, upon authorization of the records officer, because this information is captured and fully retained under secondary 45540-15.			
-07	Utility charges (includes annual utility transfer debit (UTD) reports and adjustment forms) (arrange by taxation year, then folio number)	CY+6y	nil	DE
	7y: The seven-year retention period is based on the general six-year expiration in the Limitation Act (RSBC 1996, c. 266) .			
	NOTE: Rural property utility charges are billed by regional districts, as well as municipalities that have extended services to rural properties. This secondary is an input to RP2K.			
-08	(superseded effective April 2009 by 45560-07)			

END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45700 RURAL PROPERTY TAX PAYMENTS

Records relating to the collection of rural property tax payments. The Real Property Tax System (RP2K) tracks the rural property tax payments (except for school tax and miscellaneous fee payments [e.g., property tax search fees]). Where multiple properties (i.e., more than 20) are involved, a property owner can use the Multiple Tax Payment System (MTPS) as an input tool to load their payment information into RP2K.

Program staff and appointed provincial collectors (i.e., government agents and/or third party contracted collectors) respond to inquiries and accept and process rural property tax payments. The hardcopy payment coupons (including the associated home owner grant claim) are sorted into batches. Batch data is entered into RP2K and is scanned with the images being stored in Content Manager.

This primary also covers farm penalty-free property tax payment extensions, which allows for the delay of tax payments without penalty on property classified as farm land by BC Assessment.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For the Content Manager Information System Overview (ISO), see the ISO section.

For the MTPS ISO, see the ISO section.

For school tax payments, see secondary 45300-05 and -20.

For search fee payments, see [ARCS primary 935](#).

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45700	RURAL PROPERTY TAX PAYMENTS	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Farm property tax penalty-free extension reports	CY+1y	nil	DE
	NOTE: These reports are generated by RP2K twice per year (just before and during the main billing) in order to verify that the property is still eligible for penalty-free extension.			
-03	(superseded effective April 2009 by special schedule 102902)			
-04	Payments with insufficient funds (paper records)	CY	6y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45700	RURAL PROPERTY TAX PAYMENTS	A	SA	FD
	(includes original returned non-negotiable cheques; reports listing journal voucher numbers, accounts impacted and dollar value of the payments; and copies of adjustment forms documenting the transfer and adjustment of the overdue amounts on taxpayers' accounts)			
7y:	The seven-year retention period is based on the forfeiture cycle: three years for an outstanding account to forfeit, one year for redemption, and two years for revestment, and is consistent with the retention period for the original adjustment forms and payment coupons classified under secondary 45700-06.			
NOTE:	These records are batched and sent to a third party contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45700-90.			
-05	(superseded effective April 2009 by 45700-07)			
-06	Property taxation payment batches	CY+1y	5y	DE
	(paper records)			
	(includes tax notice payment coupons which include the regular home owner grant applications; Government Agent batches; batch transmittal reports; rural retroactive and early home owner grant applications; bank payment listings; original home owner grant notices of disentitlement (NODs) adjustment forms; multiple taxpayer payment coupons, bulk listings, and working papers; refund forms listing credits; tax clearance certificates; and levy adjustment records of Assessment Appeal Board decisions [e.g., financial input forms, adjustment action folio number forms, correspondence from BC Assessment explaining tax adjustments to property folios, and copies of the taxation roll])			
	(arrange by batch number)			
	(covers in house keyed payment batches)			
7y:	The seven-year retention period ensures that these records are available in the event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The Home Owner Grant Act (s. 17[1]) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the Taxation (Rural Area) Act (s. 24[5]) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.			

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45700	RURAL PROPERTY TAX PAYMENTS	A	SA	FD
	NOTE: The OPR will store property taxation payment batches under ongoing accession number 91-0305.			
	NOTE: These records are batched and sent to a third party contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45700-90.			
-07	Property taxation taxpayer correspondence (paper and electronic records) (includes applications for retroactive home owner grant claims and completed online forms) (arrange by batch, then by folio)	SO	7y	DE
	SO: when the imaged version has been verified for quality			
	NOTE: This secondary covers routine correspondence between the branch and government agents, banks, trust companies, realtors and rural property taxpayers, as well as forms completed by taxpayers online on the branch internet web site (e.g., change of address forms, farm penalty-free extension applications, search requests and refund forms). Information from the online forms is keyed to RP2K.			
	NOTE: The OPR will store property taxation taxpayer correspondence under ongoing accession number 91-0357.			
	NOTE: These records are batched and sent to a third party contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45700-90.			
-20	Farm penalty-free extension files (includes application and copy of tax notification letter) (arrange by collection district, then folio number)	CY	6y	DE
	7y: The seven-year retention period satisfies program auditing requirements. It is also consistent with the retention period for the payment coupons, which are classified under secondary 45700-06.			
	NOTE: These records are batched and sent to a third party contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45700-90.			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45700	RURAL PROPERTY TAX PAYMENTS		A	SA	FD
PIB	-90	Property tax payment images and data files (electronic database records)	SO+6y	nil	DE
		SO: when the current taxation year of May 1 to April 30 has elapsed			
		7y: The seven-year retention period ensures that these records are available in the event of an investigation of a home owner grant claim or request from a taxpayer for a refund or remission. The Home Owner Grant Act (s. 17[1]) provides that investigations of home owner grant claims may only be conducted on the previous six years plus the current year, and the Taxation (Rural Area) Act (s. 24[5]) provides that a taxpayer may not apply for a refund or remission more than six years after the taxes were due.			
		NOTE: This secondary is used to classify the property tax payment data in RP2K and the images in Content Manager.			

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45740 RURAL HOME OWNER GRANTS

Records relating to home owner grants provided to rural property owners under the [Home Owner Grant Act \(RSBC 1996, c. 194\)](#).

Home owner grants provide a reduction in property taxes to eligible homeowners who meet the program requirements. The application forms are printed on the annual property tax notices. Tax collectors (i.e., designated government agents and program staff for rural property) adjudicate home owner grant eligibility by approving or denying the grant applications. If the application has been denied, the property owner has 30 days to appeal the decision to the grant administrator. Those appeals, as well as investigations of ineligibility and fraud are handled and maintained by the grant administrator.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For early, retroactive and regular rural home owner grant applications, see secondary 45700-06.

For home owner grant administration, appeals and investigations, see primary 45900.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45740	RURAL HOME OWNER GRANTS	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
	-00 Policy and procedures	SO	5y	FR
	-01 General	CY+2y	nil	DE
	-02 Home owner grant exception reports	SO	nil	DE
	SO: when reviewed, and, if required, adjustments are completed			
PIB	-03 Home owner grant medical certificates (includes approved and denied certificates) (arrange by collection district, then applicant's name)	SO	85y	DE
	SO: when the imaged version has been verified for quality			
	85y: The eighty-five-year retention period is intended to provide the retention of medical certificates for an individual's lifetime.			
	NOTE: The certificates provide proof of eligibility to claim the additional grants under the category of persons with a disability. The digitized images of these certificates			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45740	RURAL HOME OWNER GRANTS	A	SA	FD
are classified under secondary 45700-90.				
-04	(superseded effective April 2009 by 45700-90)			
-05	(superseded effective April 2009 by 45700-06)			

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45760 PROPERTY TAX DEFERMENT

Records relating to municipal and rural property tax deferment provided under the [Land Tax Deferment Act \(RSBC 1996, c. 249\)](#). Property tax deferment programs were established to allow eligible homeowners (e.g., senior, families with children, widowed, disabled and those in financial hardship) to defer the payment of their annual property taxes through a loan process until they no longer own their homes.

Taxpayers submit applications every year, usually through government agents and municipal tax collectors. Program staff process the forms using the property tax deferral systems, apply the deferred rural property payments to the Real Property Tax System (RP2K), and authorize payments to the municipalities to cover the deferred municipal property taxes. The Property Tax Deferment (PTD) system consists of the Tax Deferral Applications (TDA) system and the Revenue Management System (RMS) which includes the Public Sector and Collections Disbursement (PSCD) and Customer Relationship Management (CRM) modules.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For the PTD Information System Overview (ISO), including TDA and PSCD, see the ISO section.

For the RP2K ISO, see the ISO section.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45760	PROPERTY TAX DEFERMENT	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	Property tax deferment images and data (electronic database records)	SO+7y	nil	DE
	SO: when the deferment loan is no longer active			
	NOTE: This secondary is used to classify the data in PTD, FHPTD and the images in Content Manager.			
-03	(superseded effective April 2010, by ARCS 1180 Period-end financial reporting and analysis)			
-04	(superseded effective April 2010, by ARCS 1050 Financial transaction batching and posting and ARCS 1180 Period-end financial reporting and analysis)			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45760	PROPERTY TAX DEFERMENT	A	SA	FD
-05	Property tax deferment payments (arrange by batch)	SO	7y	DE
	SO: when the imaged version has been verified for quality			
	7y: The seven-year retention period is based on the six-year expiration in the Limitation Act (RSBC 1996, c. 266) .			
-06	Property tax deferment batches (includes tax notices, agreements for deferment of property taxes, title searches, copies of mortgages, balance of account reports, notices of satisfaction, copies of death certificates, and working papers) (arrange by batch)	SO	7y	DE
	SO: when the imaged version has been verified for quality			
	7y: The seven-year retention period is based on the six-year expiration in the Limitation Act (RSBC 1996, c. 266) .			
	NOTE: These records document the deferment of tax payments and the subsequent discharge or cancellation of deferred taxes under the Land Tax Deferment Act (RSBC 1996, c. 249) . Taxpayers who wish to defer their property taxes are required to submit a new application form every year.			
	NOTE: The images are classified under secondary 45760-02.			
	NOTE: The OPR will store property tax deferment batches under ongoing accession number 91-0359.			
-20	Property tax deferment case files (superseded June 2009 by 45760-06) (includes tax notices, agreements for deferment of property taxes, title searches, copies of mortgages, balance of account reports, notices of satisfaction, copies of death certificates, and working papers) (arrange by sequential number)	SO	7y	DE
	SO: when the deferment loan is paid in full or written-off			
	7y: The seven-year retention period is based on the six-year expiration in the Limitation Act (RSBC 1996, c. 266) .			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45760 PROPERTY TAX DEFERMENT

A SA FD

[266](#)).

NOTE: These records document the deferment of tax payments and the subsequent discharge or cancellation of deferred taxes under the [Land Tax Deferment Act](#). Taxpayers who wish to defer their property taxes are required to submit a new application form every year.

NOTE: The OPR will store property tax deferment case files under ongoing accession number 91-0359.

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800 PROPERTY TRANSFER TAX

Records relating to the payment of property transfer taxes under the [Property Transfer Tax Act \(RSBC 1996, c. 378\)](#).

Property transfer tax (PTT) is a registration tax that was imposed in 1987 under the authority of the *Property Purchase Tax Act* (SBC 1987, c. 15). It requires all property transferees (i.e., purchasers) to pay the tax when they register transfers of property that are taxable transactions at a land title office. The tax rate is based on the property's fair market value. Exemptions are available for some transactions (e.g., some principal residences and qualified first time home buyers).

Land title offices deposit the payments, transfer the funds to the property transfer tax revenue account, and electronically send the images of the returns and a summary report to the branch.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

For appeals to the minister prior to 2002, see primary 43100 in the *Income Taxation ORCS* (schedule 881260).

For appeals to the minister since 2002, see secondary 47700-20 in the *Taxation Revenue Appeals ORCS* (schedule 159490).

For the Batch and Revenue Reconciliation Tracking (BARRT) Information System Overview (ISO), see the ISO section.

For the IBM Image Plus ISO, see the ISO section.

For legal opinions, see [ARCS secondary 350-20](#).

For legislative changes, see [ARCS secondary 140-03](#).

For the property transfer tax bulletins, see [ARCS secondary 312-02](#).

For the Property Transfer Tax (PTT) ISO, see the ISO section.

For revenue reconciliation records and related journal vouchers, see [ARCS secondary 920-20](#).

For rural property taxation remissions, see secondary 45000-20.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

45800	PROPERTY TRANSFER TAX	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
-01	General	CY+2y	nil	DE
-02	(superseded effective April 2009 by 45800-05)			
-03	Land title office batch data (electronic database records)	FY+6y	nil	DE
7y:	The seven-year retention period ensures consistency			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800	PROPERTY TRANSFER TAX	A	SA	FD
	with the other PTT records.			
	NOTE: This secondary is not to be used for filing. This secondary is used to classify data contained within the BARRT system.			
	-04 BARRT statistical and tracking reports (paper and electronic records)	FY+6y	nil	DE
	7y: The seven-year retention period ensures consistency with the other PTT records.			
	NOTE: These reports, which are generated by BARRT, document property transfer tax batches that are accepted, rejected, overdue, mismatched or outstanding, as well as related statistical information (e.g., monthly revenue reports).			
PIB	-05 Property transfer tax data and images (electronic database records) (includes electronic images of the tax returns, remission, audit, appeal, collection, and refund documents; and data entered from tax returns, remission requests, assessment payments, audit investigations, appeals, collections, and refunds)	SO	7y	DE
	SO: when the account is no longer active			
	7y: The seven-year retention period is based on the time limit specified for the commencement of a proceeding under the Property Transfer Tax Act (s. 29[2]) .			
	NOTE: For a table of first time home buyers, see secondary 45800-14.			
	NOTE: This secondary is used to classify data within PTT and IBM Image Plus. At the end of the active period, the data is copied to a PDF/A. The data is maintained in Image Plus in this form for the semi-active period. Until 1999, the data was copied to computer output microfiche [COMfiche]. From 2000 to 2004, it was copied to DigitalXpress Reports (DXR) on CD-ROM. No purging was performed from 2005 to 2008. In 2009, the PDF/A process will begin.			
	NOTE: PTT data and images are obtained from data files and images of all returns (i.e., general, special and first time home buyers) from the land title offices or by data entering all returns and scanning special and			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800	PROPERTY TRANSFER TAX	A	SA	FD
	home buyers' returns (general returns are not scanned). The originals of the general, special and first time home buyers records are classified under secondary 45800-09 and data files from the land title offices are classified under special schedule 102902.			
-06	(superseded effective April 2009 by 45000-20)			
-07	Property transfer tax remission files - scanned (superseded effective April 2009 by 45000-20) (paper records) (includes correspondence, briefing notes, screen prints, distribution sheets, decision letters, and orders in council) (arrange by sequential number) SO: when the imaged version has been verified for quality NOTE: The electronic images of these records are classified under secondary 45800-05.	SO	7y	DE
-08	Property transfer tax remission files - unscanned (superseded effective April 2009 by secondary 45000-20) (paper records) (includes correspondence, briefing notes, distribution sheets, decision letters, and orders in council) (arrange by sequential number) SO: when decision letter is sent NOTE: This secondary provides for the retention and disposition of paper remission files created before electronic imaging began in 1995.	SO+1y	nil	DE
-09	PTT return batches from land title offices (paper records) (includes batch envelopes, general forms (i.e., no tax exemptions), special forms (i.e., exemptions are claimed), first time home buyers forms, attachments, cash register tapes, batch balance and edit reports, and bank statements) (arrange by batch number) SO: upon data entry and, in the case of special or first time home buyers, when the imaged version has been verified for quality 7y: The seven-year retention period is based on the time limit specified for the commencement of a proceeding under the Property Transfer Tax Act (s. 29[2]) .	SO	7y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800	PROPERTY TRANSFER TAX	A	SA	FD
	NOTE: The OPR will store PTT return batches from land title offices under ongoing accession number 91-0142.			
	NOTE: The electronic images of these records are classified under secondary 45800-05.			
-10	PTT returns - scanned records (paper records) (includes appraisals and copies of bills, income tax returns, bank statements and other financial records) (arrange chronologically) (covers assessments, audits, refunds and appeals)	SO	7y	DE
	SO: when the imaged version has been verified for quality			
	NOTE: Most returns that claim an exemption (i.e., special and first time home buyers) are audited, as well as general returns flagged by the PTT System.			
	NOTE: The electronic images of these records are classified under secondary 45800-05.			
-11	PTT returns - unscanned records (closed as of April 2009, do not add new files to this secondary) (paper records) (arrange first by type of return, then by tax return number) (covers assessments, audits, refunds and appeals)	SO	7y	DE
	SO: upon completion of audit, and if applicable, issuance of the notice of assessment, payment of refund, conclusion of collection activity and expiry of statutory limitations on appeals			
	7y: The seven-year retention period is based on the time limit specified for the commencement of a proceeding under the Property Transfer Tax Act (s. 29[2]) .			
	NOTE: This secondary provides for the retention and disposition of paper assessment, audit, and refund files created before electronic imaging began in 1995.			
-12	PTT returns - assessment payments (paper records) (includes batched remittance advices (i.e., payment coupons)	SO	7y	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800	PROPERTY TRANSFER TAX	A	SA	FD
	and bank payment listings) (arrange by batch number)			
	SO: when payments have been data entered, scanned and the image has been verified for quality			
	7y: The seven-year retention period ensures that the remittance advices are retained as long as the corresponding tax return.			
	NOTE: The OPR will store assessment payments under ongoing accession number 90-7829.			
	NOTE: These payments result from notices of assessment, which are sent to taxpayers when an assessment and audit reveals that the correct amount of tax has not been paid. Copies of the notices of assessment are not retained by the branch because the information is available from the PTT System and the taxpayer's record on the PTT System indicates that the notice was sent.			
	-13 PTT system reports (paper and electronic records) (includes system control reports, fair market value reports, exemption reports, small debt write-off reports, payment log reports, account activity reports, audit reports, and refund and revenue reports) (arrange by report)	FY+1y	5y	DE
	7y: The seven-year retention period ensures consistency with the other PTT records.			
PIB	-14 First time home buyers list (electronic records)	FY+29y	nil	DE
	30y: The thirty-year retention period is sufficient time to ensure that a first time home buyer does not attempt to reclaim the first time home buyers' grant.			
	-20 Advance property transfer tax billing case files (paper and electronic records) (includes screen prints of land title and property assessment information, and copies of plans, ruling letters, appraisals, invoices and payments) (arrange by sequential number)	SO+1y	7y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800	PROPERTY TRANSFER TAX	A	SA	FD
	SO: when the ruling is issued			
	8y: Since the related returns are usually filed within a year of the rulings, the eight-year retention period ensures that rulings are retained as long as the returns classified under secondary 45800-09.			
	NOTE: Taxpayers or their representatives (usually lawyers) may apply in writing for an advance ruling on the application of the Property Transfer Tax Act to a particular real estate transaction. The requests typically involve complex developments such as major subdivision or condominium projects. Advance rulings are based on research and analysis and are binding on the government provided the transaction completes in the manner described in the taxpayer's advance ruling request. A fee is charged for this service. General or routine inquiries regarding the application of the Act or the calculation of the tax are usually dealt with over the telephone, but any records that are created or received are classified under ARCS primary 320 .			
	NOTE: If an exemption is allowed, a copy of the ruling is attached to the special property transfer tax return when it is filed at the land title office. The special returns and the attached copy of the ruling are classified under secondary 45800-09.			
-30	Property transfer tax court arbitrator files - pre-2002 (closed as of April 2009, do not add new files to this secondary) (paper records) (includes notices of objection, appeal summary forms, briefing notes, reports, and affidavits) (arrange by sequential number) (covers arguments, research material, arbitrator's decisions, and reasons for judgment)	SO+2y	nil	FR
	SO: upon conclusion of the appeal and expiry of statutory limitations on appeals			
	2y: The two-year retention period satisfies reference requirements.			
	FR: The government archives will fully retain property transfer tax court/arbitrator files because they			

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45800	PROPERTY TRANSFER TAX	A	SA	FD
	document significant appeals dating back to the imposition of the tax in 1987.			
	NOTE: This secondary provides for the retention and disposition of court files closed prior to 2002, which is when the PTT function was separated from the income taxation functions. Since 2002, court files are covered by primary 47700 of the <i>Taxation Revenue Appeals ORCS</i> .			
	NOTE: When the minister's decision (under secondary 43100-20 in the <i>Income Taxation ORCS</i>) is appealed, the file is carried forward and reclassified under this secondary. Taxpayers may appeal the minister's decision either in the Supreme Court of British Columbia or by arbitration. The arbitrator's decision is binding and can only be appealed to the Supreme Court of British Columbia if the appeal is on a question of procedure or law (e.g., a misinterpretation of the applicable law). The appeal in Supreme Court is a new hearing that is not limited to the evidence and issues that were before the minister. Decisions of the Supreme Court may be appealed to the BC Court of Appeal.			
-35	Property transfer tax court/arbitrator decisions (includes the arbitrator's decisions and reasons for judgment) (arrange chronologically)	SO	nil	DE
	SO: when no longer required for reference purposes			
	NOTE: This secondary covers a convenience file created for quick reference. The file contains just the decision (either the arbitrator's decision or the reasons for judgment handed down by the courts). The decisions date from 1987, but may be incomplete until 1994.			
-40	(superseded effective April 2009 by 45000-30)			

END OF PRIMARY

[Key to ARCS/ORCS Codes and Acronyms](#)

45900 HOME OWNER GRANT ADMINISTRATION

Records relating to the administration of home owner grants as provided under the [Home Owner Grant Act \(RSBC 1996, c. 194\)](#). A Home Owner Grant (HOG) provides a reduction in property taxes to eligible home owners. Other grants may provide further reductions (e.g., senior, low income and disability). The Home Owner Grant Low Income Grant Supplement (HOGSL) system is used to track Low Income Grant Supplements (LIGS.) All other claims are tracked in the Home Owner Grant Verification System (HOGVS).

Property owners apply for the grant on forms printed on annual property tax notices. The HOG claim applications are collected along with the property taxes either by a municipality or a rural tax office. The municipality or rural tax office approves or denies the grant application, retains the original HOG applications and submits final claim statements and/or an electronic report listing the HOG claims to the ministry. The ministry then reimburses the municipality or a rural tax office.

A municipality or a property owner may ask the ministry to review a claim. A review may result in an investigation, but usually it is dealt with as a correspondence (secondary 45900-40).

Branch staff also perform audits (i.e., investigations) to determine whether or not ineligible or fraudulent HOG claims have been made. The Home Owner Grant Verification System (HOGVS) is used both to detect questionable claims and to monitor the progress and status of investigations. Audits may be applied as far back as seven years. The property owner has 90 days to appeal the decision to the minister. The appeal process is also classified in the investigation file.

A municipal property owner may also apply for a retroactive grant. Retroactive claims result in a payment either to the property owner or the municipality.

Record types include correspondence, memoranda and other types of records as indicated under relevant secondaries.

NOTE: The retention periods for Home owner grant claims are based on the application of property taxes and are therefore Calendar Year. The retention periods for audits are based on revenue recovery timelines which are Fiscal Year.

NOTE: Prior to May 30, 2003, the records covered under this primary were classified under primaries 55620 and 55630 of the *Local Government Services ORCS* (schedule 126379).

For the HOGSL Information System Overview (ISO), see the ISO section.

For the HOGVS ISO, see the ISO section.

For rural property home owner grants, see primary 45740.

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45900	HOME OWNER GRANT ADMINISTRATION	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
	-00 Policy and procedures	SO	5y	FR
	-01 General	CY+2y	nil	DE
	-02 Canada revenue agency income tax data file (electronic records)	FY+6y	nil	DE
	-03 HOGVS load reports (electronic records) (covers claims that did not load into HOGVS and the reason why they did not load)	CY+6y	nil	DE
	-04 HOGVS risk code reports (paper and electronic records) (arrange by risk codes)	CY+6y	nil	DE
PIB	-05 Home owner grant claim HOGVS data (electronic database records)	CY+6y	nil	DE
	NOTE: This secondary is not for filing. It is used to classify the claims data within HOGVS.			
	-06 Home owner grant final claim statements (paper and electronic records) (includes annual municipal claim statements and HOGVS summary reports) (arrange by municipality and rural properties are grouped together) (covers working spreadsheets and claim reconciliations)	CY+1y	5y	DE
	NOTE: Accounts receivable tracking spreadsheets, bank reconciliations, bank accounts and bank deposits are classified under section 4 of ARCS.			
	-07 Home owner grant multi-dwelling applications (paper and electronic records) (includes Form A) (arrange by municipality)	CY+1y	5y	DE
	-08 LIGS payments (paper and electronic records) (includes invoice coding sheet and batch sheet) (arrange into invoice batch numbers)	FY+1y	5y	DE
PIB	-09 Property owner HOGVS data (electronic database records)	SO	nil	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45900	HOME OWNER GRANT ADMINISTRATION	A	SA	FD
NOTE: This secondary is not for filing. It is used to classify property owner data within HOGVS.				
PIB	-20 Home owner grant claim investigation case files (paper and electronic records) (includes copy of application, copies of claimant's bills, Notice of Disentitlement, questionnaire and certificate for debt recovery) (arrange by name of claimant) (covers appeals)	FY	6y	DE
NOTE: These records are batched and sent to a third party contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45900-90.				
PIB	-30 Home owner grant disability claim case files (paper and electronic records) (includes copy of application, copies of claimant's bills, medical certificates and questionnaire) (arrange by municipality, then by name of claimant) (covers appeals, and information supporting the claimed status such as medical records)	FY	6y	DE
NOTE: These records are batched and sent to a third party contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45900-90.				
	-40 Home owner grant LIGS case files (paper and electronic records) (includes copies of bills, income tax return and claim) (arrange by all denied claims, all approved rural claims, and each approved municipality's claims) (covers appeals and information supporting the LIGS such as proof of occupancy and medical records)	FY+1y	5y	DE
PIB	-50 Home owner grant miscellaneous correspondence case files (paper and electronic records) (arrange by client) (covers eligibility questions and claim decision reviews)	FY	6y	DE
NOTE: Questions from tax collectors are classified under issue management (secondary 45000-30).				
NOTE: These records are batched and sent to a third party				

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45900	HOME OWNER GRANT ADMINISTRATION	A	SA	FD
	contractor for scanning and image verification. Data and images related to this secondary are classified under secondary 45900-90.			
-60	Retroactive home owner grant claim denial case files (paper and electronic records) (includes claim application and rejection letter) (arrange by municipality) NOTE: Most rural retroactive claims are classified under 45700-07. Municipal retroactive claims and rural retroactive claim exceptions which are approved and paid are classified under secondary 45900-70.	CY	6y	DE
-70	Retroactive home owner grant claim payment case files (paper and electronic records) (includes copy of application, invoice coding sheet, electronic submission spreadsheet and forms) (arrange by invoice batch number) (covers all municipal and exceptional rural claims)	CY+1y	5y	DE
-80	Municipal home owner grant claim application case files (paper and electronic records) (includes copies of grant applications) (arrange by municipality) NOTE: Currently this secondary only holds grant applications from Surrey for the years 2005 to 2008. They were collected in order to assist in audit functions. There are no plans to collect grant applications from any other municipalities for any more years. Data and images related to this secondary are classified under secondary 45900-90.	CY+1y	5y	DE
PIB	-90 Claim investigation HOG data files (electronic database records) 20y: The twenty-year retention period is necessary to track previous HOG claim investigations. NOTE: This secondary is not for filing. It is used to classify all the data in HOGI, the investigation data within HOGVS and HOG images in Content Manager. NOTE: HOGVS property owner data is covered by secondary 45900-08 and HOGVS claim data is covered by secondary 45900-04.	CY+19y	nil	DE

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

45900	HOME OWNER GRANT ADMINISTRATION	A	SA	FD
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7y:	The seven-year retention period is based on the Home Owner Grant Act (s.17(1)) which gives program auditors the right to investigate HOG claims during the “current year or the six preceding years”.
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END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

46000 PROPERTY TAXATION – RESIDENTIAL

Records relating to residential property taxation including the administration of taxation and programs associated with the taxation. Residential property taxation includes the taxation of Class 1 properties located in cities, towns, districts or villages, and may include properties such as single-family residences, multi-family residences, duplexes, apartments, condominiums, and sometimes mixed-use buildings.

This primary includes records relating to housing affordability programs and records associated with Speculation and Vacancy Taxation under the [Speculation and Vacancy Tax Act \(SBC 2018, c. 46\)](#). Speculation and Vacancy Tax (SVT) is an annual tax payable by owners of residential property in designated taxable regions of BC to discourage housing speculation and vacancy.

Program area staff manage the complete residential taxation process from determining the property owners that are subject to residential property taxation and providing notice to those property owners through to accepting payments, issuing refunds and performing audits.

This primary does not include records related to Property Transfer Tax or Home Owner Grant Administration.

NOTE: The classifications in this primary apply to the official copy of the records, regardless of media, and include data held in systems.

For a description of the Taxpayer Administration, Compliance and Services System (TACS/GenTax), see the Systems Section.

For appeals, see the [Taxation Revenue Appeals ORCS \(139190\)](#).

For branch websites (i.e., internet, intranet and extranet), see [ARCS secondary 340-30](#).

For collections, see the [Taxation Revenue Collections ORCS \(159490\)](#).

For development of legislation, see [ARCS primary 140](#).

For development of property tax policies and procedures, see primary 45100.

For general inquiries, see [ARCS secondary 320-30](#).

For Home Owner Grant Administration, see primary 45900.

For Property Transfer Tax, see primary 45800.

For reference material/topical files, see [ARCS secondary 358-20](#).

For training, see primary [ARCS primary 1735](#).

The ministry OPR is Property Taxation Branch unless otherwise noted below. See specific secondaries for OPR retention schedules.

46000	PROPERTY TAXATION – RESIDENTIAL	A	SA	FD
	All non-OPR offices will retain these records for:	SO	nil	DE
-00	Policy and procedures	SO	5y	FR
	SO: when the policy or procedure is replaced or no longer			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

46000	PROPERTY TAXATION – RESIDENTIAL	A	SA	FD
	required for reference purposes			
	FR: The government archives will fully retain final versions of operational policy documentation because these provide significant evidence of the governance of the functions and programs covered by this section.			
-01	General	CY+2y	nil	DE
-02	Annual summary reporting (arrange by report name)	CY	9y	SR
	10y: The ten-year retention period provides a sufficient historical perspective to effectively evaluate the performance of this program.			
	SR: All annual summary reports will be destroyed after 10 years except for the Speculation and Vacancy Tax Revenue by Regions report. The government archives will fully retain the Speculation and Vacancy Tax Revenue by Regions report annually for the significant evidential and informational value. This record provides a concise summary of the total amounts levied and requisitioned for each regional district that includes a specified area since 2018. Staff will prepare Speculation and Vacancy Tax Revenue by Regions reports for transfer to the archives.			
	NOTE: These reports are high level summary reports that are created annually.			
-03	Audit pre-investigation files (includes correspondence) (arrange by type) (covers records identifying potential problems with homeowner information as a result of third-party tips)	SO	nil	DE
	SO: when the current taxation year has elapsed, the tip has been actioned and the records are no longer needed to support the audit process or when the information has been included in 46000-20 audit case files.			
	NOTE: See 46000-20 for records related to individual audit case files.			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

46000	PROPERTY TAXATION – RESIDENTIAL	A	SA	FD
	NOTE: See 46000-07 tax administration and planning files for records related to the administration of the audit process.			
-04	Issues files (includes inquiries, supporting documentation and responses) (arrange chronologically, then by month) (covers incoming correspondence and responses including telephone conversation notes) 7y: The seven-year retention period allows for the issue to be addressed, the follow-up to be complete and for the audit and appeals period to be concluded. DE: Issues files may be destroyed because SVT policy statements are filed in 46000-00 policy and procedures and capture significant issues. Policy and procedure files will be transferred to the government archives and fully retained. Issues of a significant nature are also documented under special schedule 102906 (Executive Records). NOTE: Includes inquiries from the public that are not general in nature that require specific follow-up or action.	CY	6y	DE
-05	Other reporting (arrange by report name) 7y: The seven-year retention period ensures consistency with other SVT records. DE: These records have been appraised for destruction because secondary 46000-02 captures annual summary reports providing sufficient operational perspective for the program area.	CY	6y	DE
-06	Statistical and tracking reporting SO: when no longer needed for reference purposes DE: These records have been appraised for destruction because secondary 46000-02 captures annual summary reports providing sufficient operational perspective for the program area. NOTE: The majority of statistical, tracking and system reports are generated by TACS/GenTax and can be recreated if they are needed for reference at a later	SO	nil	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

46000	PROPERTY TAXATION – RESIDENTIAL	A	SA	FD
	date.			
-07	Tax administration and planning files (includes correspondence related to the administration of taxation, audits and appeals along with related program planning documents) (arrange by subject) (covers information that assists with the day to day administration of taxation such as information shared with Canada Revenue Agency (CRA), routine CRA information requests, and tracking documents)	CY	6y	DE
	7y: The seven-year retention period ensures consistency with other SVT records. DE: These records have been appraised for destruction because they do not contain any policies or procedures and are primarily used for the routine administration of the current taxation year. NOTE: See 46000-20 and 46000-30 for records related to individual case files.			
-08	Tax administration data files (arrange by year) (covers assessment, address and validation data from BC Assessment (BCA), Land Title and Survey Authority (LTSA), BC Mail Plus, Transunion and CRA)	SO	7y	DE
	SO: when the current taxation year has elapsed 7y: The seven-year retention period ensures that TACS/GenTax has the information required to send out revised notice of assessment. NOTE: Data is received electronically from BCA and LTSA to determine both the property owners in the SVT region and to determine ownership percentage when multiple owners are on title. NOTE: As part of the auditing function, data is sent and received from the CRA for purposes of validation.			
PIB	-20 Audit case files (includes relevant correspondence, assessments, working papers, inquiry letters, letters explaining assessments, proposal letters and supporting documentation) (arrange by home owner identifier)	SO	7y	DE

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

46000	PROPERTY TAXATION – RESIDENTIAL	A	SA	FD
	(covers complex SVT audits such as property owner net income audits, exemption reviews for developers and condition of property reviews)			
	SO: when the current taxation year has elapsed, the audit is complete and all appeals have been exhausted			
	7y: The seven-year retention period ensures consistency with other SVT records.			
	NOTE: Audit case files consist of records and data stored in audit leads in the Speculation and Vacancy Tax account type of TACS/GenTax.			
	NOTE: Branch staff perform audits (i.e., investigations) to determine whether or not fraudulent SVT information has been provided. The property owner has 90 days to appeal the decision to the minister. The appeal process is also classified in the audit case file.			
PIB	-30 Home owner case files (includes correspondence, declarations, completed forms and reviews) (arrange by home owner identifier) (covers supporting information such as power of attorney, last will & testament, death certificate, medical information, LTSA property title including liens, change of address requests with BCA, notice of assessment from BCA, notice of assessment from CRA (from owner or their spouse) and personal identification such as driver's license and passport)	SO	7y	DE
	SO: when the current taxation year has elapsed, all taxes are paid or proceed to collections and all appeals and audits are complete			
	7y: The seven-year retention period ensures consistency with other SVT records.			
	NOTE: Home owner case files consist of records and data stored in home owner leads and accounts in the Speculation and Vacancy Tax account type of TACS/GenTax.			
	NOTE: A property owner may file an appeal with the minister if they believe an error was made. Once they have filed an appeal, the request is reviewed to confirm it meets the requirements of the legislation. The property owner has 90 days to appeal the decision to			

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

46000	PROPERTY TAXATION – RESIDENTIAL	A	SA	FD
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the minister.

NOTE: A review confirms status of the property owner as the principal resident.

END OF PRIMARY

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

PROPERTY TAXATION

OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

SYSTEMS SECTION TABLE OF CONTENTS

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

SYSTEM SECTION: COMMON SYSTEM NOTES

Retention Schedules for the Systems

The data in the systems is classified under appropriate secondaries in the *ORCS* and in *Administrative Records Classification System (ARCS)*, as indicated in the following descriptions. The systems themselves are all scheduled as follows:

Active	SO:	The system becomes superseded and obsolete when all data has been migrated to another system or documented elsewhere, or when all applicable retention schedules for the data have expired; see relevant classifications.
Semi-Active	nil:	There is no semi-active retention period assigned to systems.
Final Disposition	DE:	Each system will be destroyed when all data has been migrated to another system performing the same function, schedules covering the data have elapsed, or the data has been preserved elsewhere. For data retention details, see the applicable system overview.

BATCH AND REVENUE RECONCILIATION TRACKING (BARRT)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Batch and Revenue Reconciliation Tracking (BARRT)

Purpose

The purpose of BARRT is to track land title offices' property transfer tax return batches and reconcile them against the Property Transfer Tax (PTT) system.

Information Content

BARRT contains land title office (LTO) numbers, batch numbers, LTO dates, number of items, number of envelopes and amounts.

Inputs, Processes, and Outputs

Inputs:

BARRT inputs consist of information entered both manually and by data files from the land title offices' property transfer tax return batches and a batch balance and edit values (BBE) data file (special schedule 102902) automatically loaded from the PTT system.

Processes:

BARRT reconciles tax return batch data against the BBE data file.

Outputs:

BARRT outputs consist of batch and revenue reports and a monthly financial reconciliation spreadsheet. Batch reports identify batches that are accepted, rejected, overdue, mismatched or outstanding.

Classification

Electronic Records:

- 45800-03 Land title office batch data

Inputs:

- 45800-09 PTT return batches from land title offices

Outputs:

- 45800-04 BARRT statistical and tracking reports

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

FINANCIAL HARDSHIP PROPERTY TAX DEFERMENT (FHPTD) SYSTEM

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Financial Hardship Property Tax Deferment (FHPTD) system

Purpose

The purpose of FHPTD is to manage financial hardship property tax deferment loans, including loan payments paid to tax authorities.

Information Content

FHPTD contains taxpayers' names and addresses; account balances, interest rates and payments; short legal descriptions of properties; billing summaries; and comments. Note that as of April 2010, this function has been superseded by the Property Tax Deferral system and the data is all contained in the PTD system.

Inputs, Processes, and Outputs

Inputs:

FHPTD inputs consists of information taken from tax deferment applications, and other related sources (e.g., land title information, BC Assessment).

Processes:

FHPTD calculates charges and accrued interest, and adds those amounts to the deferred taxes.

Outputs:

FHPTD outputs consist of automatic letters (e.g., acknowledgement, approval and pay out letters), tax authority payment listings, and reports.

Classification

Electronic Records:

- 45760-02 Property tax deferment images and data

Inputs:

- 45760-05 Property tax deferment payments
- 45760-20 Property tax deferment files

Outputs:

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- 45760-20 Property tax deferment files

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

HOME OWNER GRANT LOW INCOME GRANT SUPPLEMENT (HOGL)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Home Owner Grant Low Income Grant Supplement (HOGL)

Purpose

The purpose of HOGL is to track Low Income Grant Supplements (LIGS), determine and adjudicate owner eligibility; detect questionable LIGS; serve as a case tracking system to monitor the progress and status of LIGS investigations; and track the grant payments.

Information Content

HOGL contains the following information: names, Social Insurance Numbers, telephone numbers, property addresses and mailing addresses of residential property owners; eligibility; amounts and status of payments; property value, income information; disability status; ages; notes on telephone calls and other comments by auditors.

Inputs, Processes, and Outputs

Inputs:

HOGL receives folio information (property owner and property information) from HOGVS. All other data is manually entered by branch staff.

Processes:

HOGL calculates eligible amounts.

Outputs:

HOGL provides the data used to produce grant payments to qualifying individuals. HOGL updates the INSIGHT Decision Support System daily.

Classification

Electronic Records:

- 45900-90 Claim investigation HOG data files

Inputs:

- 45900-02 Canada revenue agency income tax data file
- 45900-40 Home owner grant LIGS case files

Outputs:

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- 45900-08 LIGS payments

END OF OVERVIEW

HOME OWNER GRANT VERIFICATION SYSTEM (HOGVS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Home Owner Grant Verification System (HOGVS)

Purpose

The purpose of HOGVS is to detect questionable home owner grant claims; serve as a case tracking system to monitor the progress and status of investigation cases; and track the amount being recovered in grant payments and interest.

Information Content

HOGVS contains the following information: names of residential property owners, and their telephone numbers, property addresses, and mailing addresses; amounts of grant claims and interest; disability status; ages; notes on telephone calls and other comments by auditors; and status of investigation.

Inputs, Processes, and Outputs

Inputs:

HOGVS inputs consist of residential properties forms that are updated each year from the revised roll received electronically from the BC Assessment; home owner grants claimed on specific properties and which are received electronically every year from each property tax jurisdiction; and telephone and address information updated each year from an independent third party. HOGVS also contains auditor's comments and summary information taken from the home owner grant claim investigations. Retroactive HOG claims are maintained in an MS Access database called Approach until June of each year, when all of its data is uploaded to HOGVS.

Processes:

HOGVS runs comparisons (i.e., risk codes) to detect anomalous information (e.g., address discrepancies). These anomalies serve to identify exceptions that require further investigation.

Outputs:

HOGVS outputs consist of risk codes and load reports. HOGVS also updates the INSIGHT Decision Support System weekly.

Classification

Electronic Records:

- 45900-05 Home owner grant claim HOGVS data
- 45900-09 Property owner HOGVS data
- 45900-90 Claim investigation HOG data files

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Inputs:

- 45900-06 Home owner grant final claim statements
- 45900-20 Home owner grant claim investigation case files
- 45900-30 Home owner grant disability claim case files

Outputs:

- 45900-03 HOGVS load reports
- 45900-04 HOGVS risk code reports

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

IBM CONTENT MANAGER (CONTENT MANAGER)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

IBM Content Manager (Content Manager)

Purpose

The purpose of Content Manager is to store imaged and electronic documents related to property taxation, property tax deferment, and home owner grants.

Information Content

Content Manager contains metadata that connects the images and documents to the various files (e.g., account numbers). Images and documents include payment coupons, correspondence, applications, renewals, and payments.

Inputs, Processes, and Outputs

Inputs:

Content Manager inputs are either entered directly when received electronically, or, in the case of hard copy documents, are scanned by a contracted service and then entered.

Processes:

Content Manager inputs are either entered directly when received electronically, or, in the case of hard copy documents, are scanned by a contracted service and then entered.

Outputs:

Content Manager has no outputs.

Classification

Electronic Records:

- 45700-90 Property tax payment images and data files
- 45760-02 Property tax deferment images and data
- 45900-90 Claim investigation HOG data files

Inputs:

- 45700-06 Property taxation payment batches
- 45700-07 Property taxation taxpayer correspondence
- 45760-20 Property tax deferment case files
- 45900-20 Home owner grant claim investigation case files

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- 45900-30 Home owner grant disability claim case files
- 45900-40 Home owner grant LIGS case files

END OF OVERVIEW

IBM IMAGE PLUS (IMAGE PLUS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

IBM Image Plus (Image Plus)

Purpose

The purpose of Image Plus is to store imaged and electronic documents related to the Property Transfer Tax (PTT).

Information Content

Image Plus contains metadata that connects the images and documents to the various files (e.g., account numbers). Images and documents include PTT returns, correspondence, bills, income tax returns, bank statements and audit/investigation evidence.

Inputs, Processes, and Outputs

Inputs:

Image Plus inputs are either entered directly when received electronically, or, in the case of hard copy documents, are scanned by either staff or a contracted service and then entered.

Processes:

Image Plus stores images and documents for searching and access. It performs no calculations.

Outputs:

Image Plus has no outputs.

Classification

Electronic Records:

- 45800-05 Property transfer tax data and images

Inputs:

- 45800-09 PTT return batches from land title offices
- 45800-10 PTT returns – scanned records
- 45800-12 PTT returns - assessment payments
- 45800-20 Advance property transfer tax billing case files

Outputs

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

END OF OVERVIEW

INFORMATION SHARING SYSTEM (ISS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Information Sharing System (ISS)

Purpose

The purpose of ISS is to provide access to specific information from the Home Owner Grant Verification System (HOGVS), the Property Transfer Tax (PTT) system and the Real Property Tax System (RP2K), IBM Content Manager, and IBM Image Plus. Access is provided to share property taxation information, audit results and leads, and to record and track results.

Information Content

ISS only contains the results of searching for information.

Inputs, Processes, and Outputs

Inputs:

ISS accesses information from the Home Owner Grant Verification System (HOGVS), the Property Transfer Tax (PTT) system and the Real Property Tax System (RP2K).

Processes:

ISS provides links to Internet pages, email and an instruction manual. ISS records outcomes of searches.

Outputs:

Property information in ISS is queried by entering a PID or Name and then searches information from three databases, PTT, RP2K, and HOGV. ISS then reports the available information.

Classification

Electronic Records:

- 45000-10 Information sharing search results data

Inputs:

- 45540-09 Property tax accounts receivable data
- 45540-10 Property tax levy data
- 45700-90 Property tax payment images and data files
- 45760-02 Property tax deferment images and data
- 45800-05 Property transfer tax data and images

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- 45900-05 Home owner grant claim HOGVS data
- 45900-09 Property owner HOGVS data
- 45900-90 Claim investigation HOG data files

Outputs:

- 45400-20 Forfeiture absolute files
- 45700-20 Farm penalty-free extension files
- 45760-20 Property tax deferment case files
- 45900-20 Home owner grant claim investigation case files
- 45900-30 Home owner grant disability claim case files
- 45900-40 Home owner grant LIGS case files

END OF OVERVIEW

INSIGHT

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division

System Title

Insight

Purpose

Insight is a Decision Support System that uses a data warehouse service to provide information analysis, reporting, performance management, and planning. Property taxation staff use Insight to measure the performance of the property taxation and school taxation programs. Insight is also used by consumer taxation staff for performance measurement and to identify areas for periodic consumer taxation audits and inspections.

Information Content

Insight contains: real property folio numbers; names of registered property owners; property classifications; actual use of properties; property locations by collection district, regional district and, if applicable, First Nations band; social service, hotel room, motor fuel, tobacco and horse racing taxpayer registration and close of business; boat, aircraft, and manufactured home sales; assessments; refund claims and adjustments; proof of purchases and sales; appeals; litigation; compliance audits; inspections; investigations; voluntary compliance rates; accounts receivable; transactional data; transaction types; debit and credit adjustments; amounts outstanding; amounts refunded; amounts written-off and pending write-off; minimum write-offs; penalty dates; active and closed cases; accounts in forfeiture status; forfeiture fees; due dates; effective dates; penalty dates; home owner grant eligibility totals; accounts eligible for farm extension; and hours spent on collection, audit, refund and enforcement activities.

Insight replaced the Ministry of Provincial Revenue Information Warehouse (IW).

Inputs, Processes, and Outputs

Inputs:

The consumer taxation inputs consist of snapshots of taxpayer data loaded from Taxpayer Administration, Compliance and Services (TACS); BC corporation income tax and goods and services tax (GST) data received by file transfer protocol (FTP) from the federal government; the BC manufacturers' directory; and liquor purchased data received by FTP from the Liquor Distribution Branch.

The property and school taxation inputs consist of snapshots of billing and accounts receivable data loaded from the Real Property Tax System (RP2K), Property Transfer Tax (PTT) and System for Municipal Accounts Receivable Taxation for Schools (SMARTS).

Processes:

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Insight replaces the TACS, RP2K, and SMARTS data with each new load, augments the income tax, GST, manufacturers' directory, and liquor purchased data, and generates reports.

Outputs:

Insight outputs consist of reports.

Classification

Electronic Records:

- CTAX 41020-02 Consumer taxation IW data - income tax
- CTAX 41020-03 Consumer taxation IW data - liquor purchased
- CTAX 41020-04 Consumer taxation IW data - manufacturer directory
- CTAX 41020-05 Consumer taxation IW data - TACS
- PTAX 45000-03 Property taxation data warehouse data

Inputs:

- CTAX 41020-02 Consumer taxation IW data - income tax
- CTAX 41020-03 Consumer taxation IW data - liquor purchased
- CTAX 41020-04 Consumer taxation IW data - manufacturer directory
- CTAX 41020-05 Consumer taxation IW data - TACS
- PTAX 45300-05 Municipal school and police tax financial data
- PTAX 45540-09 Property tax accounts receivable data

Outputs:

- CTAX 41000-05 Revenue divisional/branch annual statistical reports
- CTAX 41020-06 Consumer taxation IW reports
- CTAX 41020-07 Consumer taxation IW reports - ad hoc
- CTAX 41020-08 Consumer taxation IW reports - productivity
- PTAX 45000-04 Property taxation data warehouse performance reports
- PTAX 45000-05 Property taxation data warehouse performance summaries
- PTAX 45000-06 Property taxation data warehouse printouts

CTAX = *Consumer Taxation ORCS*, schedule 159625

PTAX = *Property Taxation ORCS*, schedule 160184

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

MULTIPLE TAX PAYMENT SYSTEM (MTPS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Multiple Tax Payment System (MTPS)

Purpose

The purpose of MTPS is to enable taxpayers who own more than 20 folios to enter payment information for all of their taxable folios at one time, rather than completing individual returns for each one of their properties.

Information Content

MTPS contains the names, addresses and folio numbers of taxpayers, home owner grant (HOG) eligibility, type of HOG given, and payment information.

Inputs, Processes, and Outputs

Inputs:

MTPS inputs consist of folio and billing information for taxpayers who have more than 20 tax folios downloaded from the Real Property Tax System (RP2K) and data files from these owners.

Processes:

MTPS performs no calculations.

Outputs:

MTPS outputs consist of data files sent to owners of multiple properties for their input.

Classification

Electronic Records:

- 45700-90 Property tax payment images and data files

Inputs:

- 45540-10 Property tax levy data
- 45700-06 Property taxation payment batches
- Schedule 102902 Data files from owners of multiple properties

Outputs:

- Schedule 102902 Data files to owners of multiple properties

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

PARCEL TAX REQUISITION SYSTEM (PTRS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Parcel Tax Requisition System (PTRS)

Purpose

The purpose of PTRS is to calculate taxes for parcel tax folios. Parcel taxation is based on the physical description of the property (e.g., parcel, frontage and acreage) as opposed to the assessed value (i.e., *ad valorem* taxation).

Information Content

PTRS contains requisition data for each regional district and the parcel taxes for each folio in the district. Requisition data includes property owner's name, legal description of the parcel and the amount of the requisition.

Inputs, Processes, and Outputs

Inputs:

PTRS inputs consist of requisition data downloaded from the Real Property Tax System (RP2K) and parcel taxes loaded from data files received from regional districts.

Processes:

PTRS calculates the parcel taxes and reconciles amounts from RP2K and the regional districts.

Outputs:

PTRS creates requisition data files which are sent to regional districts. The regional districts calculate and enter the parcel taxes for each folio in their district, and returns the data files for loading into the levy component of RP2K.

Classification

Electronic Records:

- 45540-07 Parcel tax requisition data

Inputs:

- 45540-06 Parcel tax working files
- 45540-10 Property tax levy data

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Outputs:

- 45540-06 Parcel tax working files

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

PROPERTY TAX DEFERMENT (PTD) SYSTEM

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Property Tax Deferment (PTD) system

Purpose

The purpose of PTD is to manage property tax deferment loan applications and payments on account including disbursement of taxes paid to tax authorities.

Note that the PTD is only a convenient name to label two distinct but inseparable systems: the Tax Deferral Application (TDA) system and the Revenue Management System (RMS) which is made up of the modules of Public Sector Collections and Disbursement (PSCD) and Customer Relationship Management (CRM).

Information Content

TDA and RMS both contain short legal descriptions of properties, staff comments, and taxpayers' names, addresses. Birth dates and applications details are only contained in TDA. PSCD and TDA contain account balances; however PSCD has the billing summaries, interest rates and payments for the taxpayer and tax authorities accounts.

PTD replaced the Financial Hardship Property Tax Deferment (FHPTD) system and the Client Management of Loans (CML) system. The CML replaced the Tax Deferral Assistance Program (TDAP).

Inputs, Processes, and Outputs

Inputs:

TDA and RMS inputs consist of information taken from tax deferment applications, and other related sources (e.g., land title information and BC Assessment). The Customer Relationship Management (CRM) system holds no data but is used as an input and output interface with RMS.

Processes:

RMS calculates administration fees and charges and accrued interest, and adds those amounts to the deferred taxes.

Outputs:

TDA and PSCD outputs consist of automatic letters (e.g., acknowledgement, approval and pay out letters), tax authority payment listings, and reports.

Classification

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Electronic Records:

- 45760-02 Property tax deferment images and data

Inputs:

- 45760-05 Property tax deferment payments
- 45760-20 Property tax deferment files

Outputs:

- ARCS 1050 Cheques and financial transactions
- ARCS 1180 Reports, statistics, statements
- 45760-06 Property tax deferment batches
- 45760-20 Property tax deferment case files

END OF OVERVIEW

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

PROPERTY TRANSFER TAX (PTT) SYSTEM

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Property Transfer Tax (PTT) system

Purpose

The purpose of PTT is to track and document the payment, collection, remission, assessment, audit, refund and appeals of property transfer taxes.

Information Content

PTT contains the following information: names of property transferees (i.e., purchasers), transferors (i.e., vendors), and first time home buyers; addresses, legal descriptions and fair market value of properties; financing details; purchase prices; tax amounts due and paid; account balances; collection, assessment, refund, and appeal information; and related comments.

Inputs, Processes, and Outputs

Inputs:

PTT inputs consist data entered from tax returns, remission requests, assessment payments, audit investigations, collections and appeals; forfeiture information received electronically from the Real Property Tax System (RP2K); fair market value information received electronically from the BC Assessment's Value BC system; property identifications (PIDs) from the Automated Land Title Office System (ALTOS); and comments entered directly by staff.

Processes:

PTT links and allows access to electronic images to related taxpayers' accounts; verifies property information against ALTOS; calculates tax amounts; and assigns some status and follow-up codes to taxpayers' accounts.

Outputs:

PTT outputs consist of updates for the federal government and Value BC; notices of assessment, statements of account and automatic letters (copies of which are not retained because they can be reconstructed by PTT); and reports. It also generates a list of first-time home buyers for long term retention. PTT also updates the INSIGHT Decision Support System weekly.

Classification

Electronic Records:

- 45800-05 Property transfer tax data and images

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Inputs:

- 45800-09 PTT return batches from land title offices
- Schedule 102902 Input data files

Outputs:

- 45800-13 PTT system reports
- 45800-14 First time home buyers list
- Schedule 102902 Export data files

END OF OVERVIEW

REAL PROPERTY TAX SYSTEM (RP2K)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Real Property Tax System (RP2K)

Purpose

The purpose of RP2K is to calculate the BC rural property tax levy and track and collect rural property tax payments.

Information Content

RP2K contains taxpayers' names and addresses, home owner grant (HOG) eligibility, type of HOG given, gross taxes, penalty and interest charges, debits, credits, account balances, penalty extensions, account status codes, narrative legal description of properties, billing summaries, interest rates, minimum write-offs, automatic write-offs, forfeiture fees, and any action (e.g., collection, payment and memoranda) on the account.

Inputs, Processes, and Outputs

Inputs:

RP2K inputs consist of property addresses and payers, assessed values, and boundary extension data loaded from BC Assessment's Value BC system; tax return and payment data loaded from the Government Agents Revenue Management System (GARMS); parcel tax information loaded from the Parcel Tax Requisition System (PTRS); multiple taxpayer data loaded from the Multiple Tax Payment System (MTPS); tax rates, bank payment data, home owner grant applications, parcel tax requisitions, grants in place of taxes adjustments, taxation batches, collection information, tax remission requests, tax refund requests, and general tax correspondence.

Processes:

RP2K calculates property taxes and updates names of payers and property addresses.

Outputs:

RP2K outputs consist of main and supplementary tax rolls, year-end property tax account details, notices of revised taxes, statements of account, and automatic letters (copies of which are not retained because they can be reconstructed by RP2K); parcel tax listings; the property tax rate table and bible; reports; folio and billing data sent to multiple taxpayers; and summary folio and tax data sent to real estate boards.

RP2K also feeds forfeiture information to the Property Transfer Tax (PTT) System; allowed home owner grants to the Home Owner Grant Verification System (HOGVS); requisition data to PTRS; folio and billing information to MTPS. It also updates the INSIGHT Decision Support System weekly.

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Classification

Electronic Records:

- 45540-09 Property tax accounts receivable data
- 45540-10 Property tax levy data
- 45700-90 Property tax payment images and data files

Inputs:

- 45400-20 Forfeiture absolute files
- 45400-30 Forfeiture paid account files
- 45400-40 Forfeiture redemption files
- 45400-50 Forfeiture revestment files
- 45520-02 Grants in place
- 45540-12 Property tax rate working files
- 45540-17 Improvement District System
- 45560-02 Apportionment of assessment and tax forms
- 45560-05 Property tax refund requests
- 45700-06 Property taxation payment batches
- 45700-07 Real property taxation taxpayer correspondence
- 45700-20 Farm penalty-free extension files
- Schedule 102902 Boundary extension data files received from BCA

Outputs:

- 45000-03 RPT Information Warehouse data
- 45500-02 Levy daily reports
- 45500-03 Property tax rate table
- 45520-02 Grants in place
- 45520-04 Revised assessment roll
- 45540-06 Parcel tax working files
- 45540-07 Parcel tax requisition data
- 45540-11 Property tax rate bible
- 45540-14 Property tax roll
- 45540-15 Year-end tax account details
- 45540-16 Year-end tax account reconciliation and balancing
- 45560-04 Boundary extension files
- 45560-06 Supplementary property tax billing and adjustments
- 45560-07 Utility charges
- 45700-02 Farm property tax penalty-free extension reports
- 45740-02 Home owner grant exception reports

END OF OVERVIEW

SYSTEM FOR MUNICIPAL ACCOUNTS RECEIVABLE TAXATION FOR SCHOOLS (SMARTS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

System for Municipal Accounts Receivable Taxation for Schools (SMARTS)

Purpose

The purpose of SMARTS is to calculate the annual municipal school and police tax billing, track the tax payments received from municipalities, and monitor grants in place of tax amounts paid by federal and provincial agencies to municipalities.

Information Content

SMARTS contains the names and addresses of municipalities, names and contact information of main municipal contacts, bank accounts, gross taxes, penalty and interest charges, debits, credits, account balances, billing summaries, interest rates, administrative fees paid to municipalities for collecting school and police taxes, and write-offs.

Inputs, Processes, and Outputs

Inputs:

SMARTS inputs consist of total assessed values and grant rolls received electronically from BC Assessment's Value BC system; bank deposit information received electronically from the Treasury Deposit Information (TDI) system; bank account records; school and police tax rate orders in council; payment coupons (which include home owner grant claim amounts reported by municipalities); municipal confirmation forms; and grants in place of tax records.

Processes:

SMARTS calculates school and police tax amounts billed to municipalities. SMARTS also stores the reports (secondaries 45300-07 and -08) it creates in a "fax engine".

Outputs:

SMARTS outputs consist of tax notices, statements and reports related to the municipality's taxes and weekly updates to the INSIGHT Decision Support System.

Classification

Electronic Records:

- 45300-05 Municipal school and police tax financial data
- 45300-06 Municipal school and police tax non-financial data
- 45300-07 Municipal school and police tax monthly statements
- 45300-08 Municipal school and police tax notices

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

Inputs:

- ARCS 125-20 Orders in council
- 45300-02 Bank account register
- 45300-20 Municipal school and police tax administration files
- 45300-30 Municipal school and police tax audit files

Outputs:

- 45300-04 Bank deposit reports
- 45300-20 Municipal school and police tax administration files
- 45300-30 Municipal school and police tax audit files

Other Related Records

- For TDI, see TDI ISO in the *Banking and Cash Management ORCS* (schedule 191019).

END OF OVERVIEW

TAXPAYER ADMINISTRATION, COMPLIANCE AND SERVICES (TACS)

INFORMATION SYSTEMS OVERVIEW

Name of Creating Agency

Ministry of Finance
Revenue Programs Division
Property Taxation Branch

System Title

Taxpayer Administration, Compliance and Services (TACS)

Purpose

The purpose of TACS is to provide an integrated tax processing system used to manage and maintain taxpayers and tax accounts registered under them. TACS is a complete accounts receivable system with the ability to bill, pay and collect revenue from taxpayers for the ministry program areas. The TACS system is separated into two separate and distinct areas: Tax and Non-Tax. The Tax area is where the consumption, property, mineral, oil and gas and income taxation program areas reside. The Non-Tax area is where the Receivables Management program area manages the collection of debt on behalf of other ministries.

As of the date of publication of this ORCS amendment, TACS is used by the following ministry areas: Property Tax program area, Consumer Taxation program area, Income Taxation program area, Consumer Taxation Audit program area, Tax Appeals and Litigation program area, Receivables Management program area, and Mineral, Oil and Gas Revenue program area.

Information Content

TACS contains taxpayer data related to many of the tax revenue programs within the ministry. The data associated with taxpayers includes names, addresses, social insurance numbers, email addresses and telephone numbers. For taxpayers that owe the tax, there are taxpayer identification numbers, payments, assessments, taxes owing, refund claims and adjustments, collection action, appeals, compliance audits and audit results. Supporting documents of taxpayers could include documents such as power of attorney, last will & testament, death certificate, medical information, Notice of Assessment from Canada Revenue Agency (CRA) (from taxpayer or their spouse) and personal identification such as driver's license and passport.

TACS can be broken down into 3 main modules: eTAX, TACS, the Data Warehouse. eTAX is a web portal that provides taxpayers with access to their data and the ability to make payments and submit inquiries on their account. TACS is the main web system that is accessed by the program area staff and associated external groups that have access to TACS acting on behalf of the program area. The Data Warehouse, where many of the external data stores reside, is accessible to program area staff and is mainly used to run discovery and audit leads.

Inputs, Processes, and Outputs

Inputs:

TACS inputs consist of many different interfaces of data that are required to support the program areas within the Division. These inputs include, but are not limited to the following:

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- Land Titles
- BC Assessment
- Petrinex
- CRA
- Oil and Gas Commission
- Natural Gas Pricing System
- Single Business Number (SBN) Hub
- One Stop

Processes:

TACS links electronic images to the data; calculates tax amounts; monitors tax payments; updates names of taxpayers and their addresses; assigns status and follow-up codes to taxpayer identification numbers; generates outgoing documents.

Outputs:

TACS outputs consist of collection write-off reports, refund batch header reports, as well as outgoing documents (e.g., suspension and collection letters, notices of assessment, statements of account, audit letters, certificates and permits). Copies of these are retained in the Letters Manager component of TACS which is used to create outgoing documents. The documents are linked to specific taxpayer identification numbers and have the same retention period as related electronic images on TACS.

Historical Note

The TACS system was originally established in 2000 as a system for consumption taxes. TACS was modernized in 2012 with the re-introduction of the Provincial Sales Tax. As part of the Revenue Transformation Initiative (RTI), the Ministry has been continually on-boarding revenue tax acts from the revenue division program areas. TACS is a system that is based on a commercial off-the-shelf (COTS) solution called GenTax that was developed by FAST Enterprises.

Previously approved ORCS that use the TACS system include the *Consumer Taxation ORCS*, schedule 159625, the *Taxation Revenue Appeals ORCS*, schedule 139190, and the *Taxation Revenue Collections*, schedule 159490. The associated classifications are listed below in the classification section of this system overview.

Classification

Electronic Records:

Schedule/Secondary No./Secondary Title

- CTAX 41040-40 EDS consumer tax inquiries
- CTAX 41100-20 Consumption tax collection files
- CTAX 41200-02 Horse racing tax returns
- CTAX 41300-02 Motor fuel tax collector returns
- CTAX 41300-20 Motor fuel tax bulk agent files
- CTAX 41300-30 Motor fuel tax registered collector files
- CTAX 41300-40 Motor fuel tax unregistered collector files
- CTAX 41320-20 Family farm truck emblem application files
- CTAX 41340-03 IFTA tax returns

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- CTAX 41340-20 IFTA application files
- CTAX 41340-30 IFTA member jurisdiction files
- CTAX 41360-02 Denied FNR and TES applications
- CTAX 41360-04 Tax exempt sales on reserves tax returns
- CTAX 41360-40 Fuel and tobacco retailers on reserves case files
- CTAX 41360-50 Other exempt sale retail dealer (ESRD) files
- CTAX 41380-02 Denied TWS dealer permit applications
- CTAX 41380-04 Tobacco wholesale dealer (TWS) tax returns
- CTAX 41380-20 Tobacco wholesale dealer (TWS) case files
- CTAX 41420-20 Boat, aircraft and manufactured home sales records
- CTAX 41460-07 Social service and hotel room tax returns
- CTAX 41460-20 Casual social service and hotel room taxpayers
- CTAX 41460-30 Vendor and operator registration/close of business
- CTAX 41600-20 Consumer tax refund claims
- CTAX 41700-25 Consumer tax appeals to the minister - electronic
- CTAX 41700-35 Consumer tax court appeals - electronic
- CTAX 41820-20 Consumer tax audits and inspections
- CTAX 41840-03 Consumer tax investigation summary reports
- CTAX 41900-20 Taxpayer service information requests and rulings
- PTAX 46000-02 Annual summary reporting
- PTAX 46000-05 Other reporting
- PTAX 46000-06 Statistical and tracking reporting
- PTAX 46000-08 Tax administration data files
- PTAX 46000-20 Audit case files
- PTAX 46000-30 Home owner case files
- TRAO 47700-25 Appeals to the minister - electronic
- TRAO 47700-35 Court appeals - electronic
- TRCO 48100-20 Consumer tax collection files

Inputs:

Schedule No./Secondary No./Secondary Title

- CTAX 41500-12 Scanned consumer tax records
- CTAX 41500-13 Social Service and hotel room tax return batches
- CTAX 41500-14 Tax exempt sales on reserves tax return batches
- PTAX 46000-08 Tax administration data files
- PTAX 46000-20 Audit case files
- PTAX 46000-30 Home owner case files
- TRAO 47700-20 Appeals to the minister files - paper files
- TRAO 47700-30 Court appeals - paper files

Outputs:

Schedule No./Secondary No./Secondary Title

- CTAX 41020-05 Consumer taxation IW data - TACS
- CTAX 41100-04 Consumption tax collection write-off reports

[Key to ARCS/ORCS Codes and Acronyms](#)

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

- CTAX 41600-02 Consumer tax refund batch header reports
- PTAX 46000-02 Annual summary reporting
- PTAX 46000-05 Other reporting
- PTAX 46000-06 Statistical and tracking reporting
- PTAX 46000-20 Audit case files
- PTAX 46000-30 Home owner case files
- TRCO 48100-04 Consumer tax collection write-off reports

NOTE:

CTAX = *Consumer Taxation ORCS*, schedule 159625

PTAX = *Property Taxation ORCS*, schedule 160184

TRAO = *Taxation Revenue Appeals ORCS*, schedule 139190

TRCO = *Taxation Revenue Collections*, schedule 159490

Other Related Records

- 102902 *Transitory Electronic Data Processing (EDP) Records*

END OF OVERVIEW

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

APPENDIX A: Summary of Amendments to the *PROPERTY TAXATION ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
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This concordance table is intended as a general guide for transition between the old and new versions of the *Property Taxation ORCS*. The new classifications and retention periods apply to all relevant digital and physical operational records, both in the office and in offsite storage.

A new system overview for Taxpayer Administration, Compliance and Services System (TACS/GenTax) was also added to this *ORCS*. A summary of key changes is listed below.

46000 PROPERTY TAXATION – RESIDENTIAL			
46000-00	Policy and procedures	NEW	SO 5y FR
46000-01	General	NEW	CY+2y nil DE
46000-02	Annual summary reporting	NEW	CY 9y SR
46000-03	Audit pre-investigation files	NEW	SO nil DE
46000-04	Issues files	NEW	CY 6y DE
46000-05	Other reporting	NEW	CY 6y DE
46000-06	Statistical and tracking reporting	NEW	SO nil DE
46000-07	Tax administration and planning files	NEW	CY 6y DE

[Key to ARCS/ORCS Codes and Acronyms](#)

This is an approved information schedule, as defined by the [Information Management Act \(SBC 2015, c. 27\)](#). For more information consult your [Records Officer](#).

APPENDIX A: Summary of Amendments to the *PROPERTY TAXATION ORCS*

Primary/ Secondary	Title	Type of Change	New retention A/SA/FD
46000-08	Tax administration data files	NEW	SO 7y DE
46000-20	Audit case files	NEW	SO 7y DE
46000-30	Home owner case files	NEW	SO 7y DE

[Key to ARCS/ORCS Codes and Acronyms](#)