

Property Assessment Complaint Process

A STEP-BY-STEP GUIDE



BRITISH
COLUMBIA

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Note: Should the information presented differ from legislation, legislation shall prevail.



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About This Guide

Purpose of This Guide

This guide is part of our commitment to deliver excellent customer service.

It provides information about British Columbia's property assessment complaint process and will take you step by step through a property assessment complaint. The guide will provide you with important information and direction along the way.

Please note, you cannot file a complaint before the Property Assessment Review Panel on the issue of taxation and/or tax rates. Please direct your tax issues to your local municipality, or to the Surveyor of Taxes office through Enquiry BC (see below).

Who Should Read This Guide

This guide is for any property owner or lessee who has filed, or is considering filing, a complaint about a property assessment. After you read this guide, if you have any questions or need more information, please contact the PARP administration office.

Through Enquiry BC, we are available from 8:30 a.m. to 4:30 p.m. (Pacific Time), Monday to Friday.

In Victoria, call (250) 387-6121

In Vancouver, call (604) 660-2421

Elsewhere in B.C., call toll-free 1 (800) 663-7867

Outside British Columbia, call 1 (604) 660-2421



About Property Assessment Review Panels

Throughout this guide, the Property Assessment Review Panel may be referred to as PARP or the Panel.

The Property Assessment Review Panels (PARPs) are the first formal level of review for Property Assessment Roll complaints.

PARPs are appointed by the Minister responsible for the *Assessment Act* to review property assessments. PARP hearings take place between February 1 and March 15 each year.

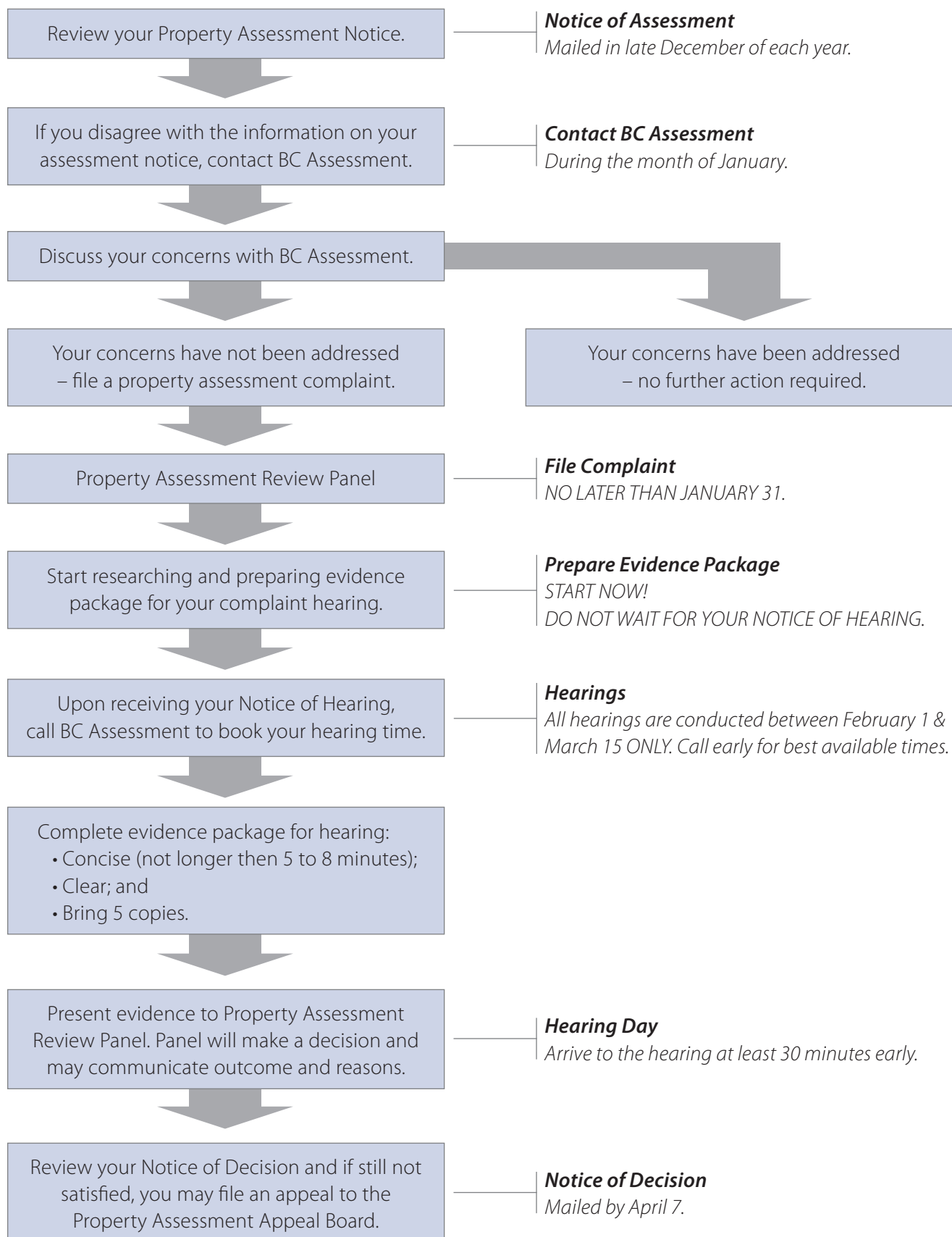
Each panel has three members, one of whom is appointed Chair. Panel members are selected on the basis of merit, following an open, transparent and consistent process. The individuals selected are fair and open-minded, and possess business and/or community experience.

Approximately 75 panels are appointed throughout the province to hear property assessment complaints. The Panels have the authority to investigate and adjudicate property assessments.

The Panels' purpose is to ensure property assessments reflect actual (market) value. They also make sure assessments are applied consistently within a municipality or rural area. They do this by reviewing and making decisions on formal complaints filed by the public.

Property owners may appeal Panel decisions to the Property Assessment Appeal Board. Board decisions may be appealed to the Supreme Court of British Columbia on points of law.

Reviewing Your Property Assessment – An Overview





Reviewing Your Property Assessment

The following pages will take you step by step through the first formal level of the complaint process, starting from the time you receive a Property Assessment Notice.

STEP 1 – Review Your Property Assessment Notice

When you receive your Property Assessment Notice, please check all the details on the front page carefully.

- » Is the information on the Notice correct?
- » Is the actual (market) value correct?

The Notice shows the market value of the land and improvements as of July 1 of the previous year. It also lists the property classification, as well as any exemptions that may apply.

To see how your property and its assessment compares to others, visit the BC Assessment website at www.bccassessment.ca. On this website, use the e-valueBC link to access, year round, assessments and recent sales of other properties.

STEP 2 – Discuss Your Concerns

If you believe information on your Notice is incorrect, please contact your local BC Assessment office and discuss your concerns or questions. **The contact information for your local office is listed on the front of your Property Assessment Notice.**

An appraiser will be pleased to:

- » discuss your property file;
- » explain how the market value was determined; and
- » refer you to sales of similar properties in your neighbourhood.

If you and the appraiser agree there is an error, the assessment can be corrected without an independent review.

STEP 3 – Request a Review

If you and the appraiser do not reach an agreement concerning the assessment, you may request an independent review by the Property Assessment Review Panel.

To obtain an independent review, you need to file a formal complaint on or before January 31 with your local BC Assessment office. This can be done online at www.bccassessment.ca.

You can file your property assessment complaint online with BC Assessment at www.bccassessment.ca. If you do not have access to the online complaint (appeal form) option, your complaint can also be mailed (postmarked no later than January 31), delivered in person, or faxed to your local assessment office, listed on the front of your Notice.

Your complaint must include:

- » your reason for requesting a review;
- » the Property Assessment Roll number;
- » the property description (address and legal description) as stated on your Notice;
- » your full name, mailing address, and a contact phone number where you can be reached during the day;
- » a statement indicating whether or not you own the property in question; and
- » if you appoint an agent, the agent's full name and business phone number.

Once you have filed your complaint to request a review, you will receive a Notice of Hearing to advise you of the date and place to appear before the Panel. You will then need to phone your local BC Assessment office to arrange a specific hearing time. The phone number is listed on the front of your Property Assessment Notice. Please note that your Notice of Hearing may not arrive until 5 days prior to your hearing date. You are encouraged to begin preparing for your hearing early.

STEP 4 – Prepare for Your Hearing

You are encouraged to begin preparing for your hearing as early as possible. Do not wait until you receive your Notice of Hearing. You will need to gather and organize information to support your position, as the burden of proof rests with the complainant. In other words, you must prove the Property Assessment Notice is inaccurate.

It is important for you to present the best evidence you can in a concise and organized manner. Please bring five copies of any materials you wish to present to the Panel: three for the panel members, one for the BC Assessment representative, and one for yourself. A sample evidence package is provided in this guide to assist you.

If you cannot attend in person, you may send a written submission or appoint someone to appear on your behalf.

Hearings will occur on selected dates between February 1 and March 15. If you plan to be away or unavailable during this time, you should contact BC Assessment to minimize any scheduling conflicts.

STEP 5 – Appear at Your Hearing

The length of a hearing is usually 30 minutes. Please be on time, as many hearings may be scheduled in a day. Sometime, however, a hearing may run over the allotted time and the Panel appreciates your patience. You will be provided with 5-8 minutes to make your representation, so you are encouraged to be concise and focus on the important information you wish the Panel to consider. A hearing breakdown is available on the PARP website at www.cscd.gov.bc.ca/parp/pdfs/outline.pdf.

PLEASE NOTE, if you file after the January 31st deadline, or if your complaint contains a substantive error, the Panel may declare it invalid and refuse to hear your complaint.

You likely will be asked to present your case first, and then BC Assessment will present its case. The Panel is not given any details regarding your complaint prior to your hearing. This will be the Panel's first opportunity to hear your concerns and examine your evidence. You and the BC Assessment representative will have the opportunity to ask each other questions. The Panel may also ask questions of both parties.

In regard to valuation, the Panel will consider market value only. The fact that you do not intend to sell your property is not relevant for assessment purposes.

Hearings are open to the public.

STEP 6 – Panel Decisions

After hearing evidence from both parties and asking questions, the Panel may retire to a separate room or area to deliberate. Although the Panel usually provides its decision to the Parties at the end of the hearing, it may defer its decision. All decisions must be rendered before March 16. In either case, you will receive a formal Decision Notice, which BC Assessment is required to mail to you by April 7.

The Panel may confirm the assessment for lack of evidence, change the assessment or the information contained on the Property Assessment Notice, or decide no change is required. The Panel is not required to provide a written rationale for its decision.

STEP 7 – Appeal a Panel Decision

If you are not satisfied with the Panel's decision, you can file an appeal with the Property Assessment Appeal Board. The deadline to file your appeal with the Board is April 30.

Information about filing an appeal can be found online at assessmentappeal.bc.ca, by e-mailing office@paab.bc.ca, or by calling (604) 775-1740 in metro Vancouver or 1 (888) 775-1740 toll-free from anywhere in British Columbia.

BC Assessment also has the right to appeal Panel decisions.



Sample Evidence Package

The following information is provided to assist you in clearly communicating your property assessment concern. The type of evidence you need to submit will vary depending on the grounds of your complaint.

The Panel is not given any details regarding your complaint prior to your hearing. This will be the Panel's first opportunity to hear your concerns and examine your evidence.

A typical residential property assessment complaint hearing is normally 30 minutes in length. Please arrive at your hearing prepared and clear on what points you wish to make regarding your complaint.

There are a few key items you may want to include in your evidence package:

- » a copy of your letter of complaint;
- » a copy of a street map showing the location of your property;
- » pictures of your property;
- » pictures of comparable properties in the same neighbourhood and information on their assessed value, with documentation showing how this evidence supports your position;
- » documentation showing sales of comparable properties on or around July 1 of the previous year, and how this supports your position; and
- » any other maps or documentation that you feel will help support your position.

Please remember there will be three panel members and a BC Assessment Representative at the hearing.

We suggest you **bring five copies** of your evidence package to ensure all parties can easily and clearly follow your presentation.

Letter of Complaint

This sample letter clearly outlines the reason for the complaint (“assessed value too high”), the Assessment Roll number, and the property description (address and legal description) as stated on the Property Assessment Notice.

Property Assessment Review Panel

Assessment Roll 00-00-1111-000

- Assessed value too high*
- 1568 Bittle St, Lot A, Plan 55698, Section 33 Range 3E, South Lake Land District*
- Albert Keith Wimle*
- Cloud County, V5B 2W3*
- Property Owner*

January 12, 2012

I am writing to request a review of my property assessment of the above-noted property. I have lived in Cloud Country for 33 years and am very familiar with the types of properties within the community.

The assessment value noted on my assessment notice has increased from \$300,000 to \$550,000 in one year. I have made no changes to the property or the improvements on the land in the 33 years since the house was built. I believe that there has been an error made in the calculation of the assessed value of my property. I have checked the Assessments Online information hosted on the BC Assessment website and it appears that in my community similar properties to my home have assessed values of \$365,000.

I look forward to receiving my hearing notice and presenting my case before the panel. If you have any questions you can reach me during the day at (250) 123-4567.

*Sincerely,
A. K. Wimle*

Please remember, your letter should also include:

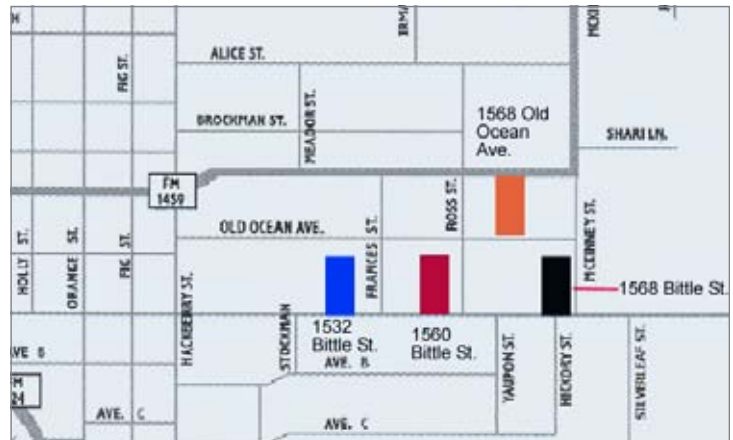
- » your full name, mailing address, and a contact phone number where you can be reached during the day;
- » a statement indicating whether or not you own the property in question; and
- » if you appoint an agent, the agent’s full name and business phone number.

Street Map

The sample map identifies the property which is under complaint. It also identifies the properties which the complainant intends to use as comparables.

Good comparable sales will be similar in:

- » location;
- » style and size of buildings and improvements;
- » lot size; and
- » age of buildings and improvements.



Photos of Comparable Properties

Submitting photos of properties similar to yours as evidence can assist in supporting your position. Photos should be of properties that are similar to yours in:

- » size;
- » location;
- » age; and
- » type.

Subject Property:



1568 Bittle St.

Comparable Properties:



1560 Bittle St.



1532 Bittle St.



1568 Old Ocean Ave.

Sample of Comparable Properties Compiled From E-valueBC

ADDRESS	ASSESSED VALUE 2012
1532 Bittle St. (Comparable)	\$365,000
1533 Bittle St.	\$385,000
1534 Bittle St.	\$700,000
1535 Bittle St.	\$436,000
1536 Bittle St.	\$385,000
1537 Bittle St.	\$360,000
1560 Bittle St. (Comparable)	\$365,000
1561 Bittle St.	\$385,000
1562 Bittle St.	\$300,000
1563 Bittle St.	\$385,000
1564 Bittle St.	\$350,000
1565 Bittle St.	\$385,000
1566 Bittle St.	\$300,000
1567 Bittle St.	\$340,000
1568 Bittle St. (Subject Property)	\$550,000
1569 Bittle St.	\$325,000
1568 Old Ocean Ave (Comparable)	\$365,000
1569 Old Ocean Ave	\$375,000
1570 Old Ocean Ave	\$385,000
1571 Old Ocean Ave	\$325,000

An important part of an evidence package is providing similar properties that can be compared to your property. To see how your property and its assessment compares to others, visit the BC Assessment website at www.bccassessment.ca. On this website, use the e-valueBC link to access, year round, assessments and recent sales of other properties.

This is a good resource for you to determine if your property assessment is comparable to similar properties within your neighbourhood.

Comparable Properties Table

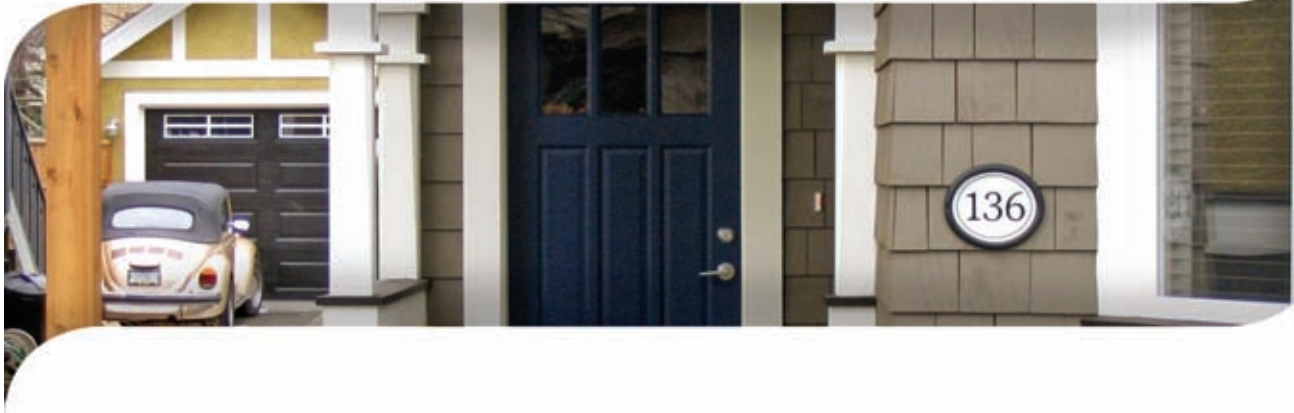
ATTRIBUTES	MY PROPERTY	HOUSE 1	HOUSE 2	HOUSE 3
Lot size	4,000 m ²	bigger	bigger	same
Topography	flat	same	sloping	swampy
House	3 bedroom rancher	superior	superior	inferior
View	none	none	pastoral	none
Access	quiet road	busy road	quiet road	z road
Sold Date/ Value	n/a	June 23, 2006 (\$450,000)	n/a	May 25, 2006 (\$490,000)
Assessed Value	\$550,000	\$365,000	\$365,000	\$365,000

This table is an example of how you can prepare and organize your evidence based on comparable properties.

You should choose examples that closely resemble your property and improvements. If your property is a corner lot with a split-level home, look for properties that are also corner lots and have similarly built homes. If your property has restrictions such as a “right of way” or unusable portions of the property, look for properties with similar restrictions.

Choose your comparables carefully — while differences between properties can be taken into account by the Panel, you need to show why your property assessment is incorrect.

Please ensure you can communicate the important points of your position within five to eight minutes.



Frequently Asked Questions

HOW LONG DO I HAVE TO FILE A COMPLAINT AGAINST MY CURRENT PROPERTY ASSESSMENT?

You must file your complaint by January 31.

WHAT HAPPENS IF I MISS THE DEADLINE?

If you file your complaint after January 31, the Property Assessment Review Panel must determine if there are reasons for it to exercise its discretion and hear a late complaint. If the Panel determines your complaint was filed after the deadline and sees no reason to exercise its discretion, it will not hear your complaint. However, you still can appeal this decision to the Property Assessment Appeal Board.

WHEN DO PROPERTY ASSESSMENT REVIEW PANEL HEARINGS TAKE PLACE?

Panel hearings are held on weekdays between February 1 and March 15 each year.

WHO CAN I CONTACT TO INQUIRE ABOUT THE STATUS OF MY COMPLAINT?

Your local BC Assessment office is responsible for scheduling your complaint and sending you a Notice of Hearing. If you have not received your Notice of Hearing by March 1, please contact the local assessment office listed on your Property Assessment Notice, or contact the Property Assessment Review Panel administration office at parp@gov.bc.ca or by phone at (250) 356-7535.

WHAT TYPE OF EVIDENCE SHOULD I BRING?

The best evidence will support the change you wish to see to your property assessment. For example, if you think your property is assessed too high, then you need to bring relevant property assessment or sales information that supports this position.

WHAT IS MARKET VALUE?

Market value is the value at which your property could potentially have sold for on July 1 last year, given a willing buyer and a willing seller. Whether you intend to sell your home at any point is not considered in determining the value for property assessment purposes.

WHAT IS RELEVANT PROPERTY INFORMATION?

Relevant property information is the address, lot size, living area and age of both your property and of comparable properties in the same neighbourhood. You are also strongly encouraged to provide sales information from comparable properties that sold close to July 1 of the previous year. You can obtain sales information from BC Assessments e-valueBC website, realtors, and your local Multiple Listing Service (MLS).

SHOULD I GET SOMEONE TO REPRESENT ME (SUCH AS A LAWYER)?

You are welcome to have someone represent you at your hearing; however, the Property Assessment Review Panel process is a relaxed, transparent and open atmosphere. The Panel is made up of individuals from your surrounding communities. In most cases, it is unlikely you will need to retain legal services.

I FIND THE WHOLE IDEA OF GOING BEFORE A REVIEW PANEL INTIMIDATING. IS THERE A DIFFERENT ROUTE I CAN TAKE TO RESOLVE MY CONCERNS?

The Panel is the first formal level in the review process. However, you may choose to send a written submission, or appoint someone to appear on your behalf.

WHERE DO I SEND MY WRITTEN SUBMISSION IF I AM NOT ATTENDING THE HEARING IN PERSON?

You must send your written submission by mail, by fax, or deliver it in person to the Property Assessment Review Panel c/o your local BC Assessment office. Please see the front of your Property Assessment Notice for your local office's contact information.

DO I HAVE TO PAY ANY FEES OR COSTS TO GO BEFORE THE PROPERTY ASSESSMENT REVIEW PANEL?

No. There are no fees to have your complaint heard by a Panel.

WHAT IS THE DIFFERENCE BETWEEN A PROPERTY ASSESSMENT COMPLAINT AND A PROPERTY ASSESSMENT APPEAL?

A complaint is the first formal step in correcting an error to your property assessment and is heard by a Property Assessment Review Panel. An appeal can be filed with the Property Assessment Appeal Board only after the Panel has heard your complaint.

IS THERE A FEE TO FILE AN APPEAL WITH THE PROPERTY ASSESSMENT APPEAL BOARD?

Yes. An appeal fee of \$30 for each assessment roll number or property folio must be submitted when you file your appeal with the Board.



Glossary of Terms

The following pages include a number of assessment-related terms that may be unfamiliar to you.

ACTUAL VALUE:

Actual value means market value. It is the most probable price at which a property would sell in a competitive market, if listed long enough to become generally known to real estate agents and prospective purchasers. It assumes both the buyer and seller are willing (i.e. it is not a forced sale), and that both parties are prudent and knowledgeable.

APPRAISAL:

Appraisal is the orderly and concise method of estimating value. The three common approaches are the Direct Comparison or Market Approach, the Cost Approach, and the Income Approach. An appraiser may rely on all three, although the Direct or Market Comparison Approach is most often used for residential properties. The Cost Approach is often used for new construction, and the Income Approach is appropriate for income-producing properties like apartment buildings, office buildings and shopping centres.

APPRAISER:

An appraiser is the person who prepares an appraisal. In British Columbia, there are no legislated standards for real property appraisers. However, most professional appraisers have some form of provincial, national or international accreditation. Persons who present themselves as appraisers have to establish professional expertise for the Property Assessment Appeal Board to accept them as experts in appraisal matters.

ASSESSOR:

An assessor is a local representative of BC Assessment. Each assessment area in British Columbia has an assessor responsible for preparing its assessments. The assessor is a party (usually a respondent) to all appeals within his or her assessment area.

CLASSIFICATION:

The classification of property is based on its actual or potential use. For assessment purposes, it is generally based on the actual use as of October 31 of the previous year. The tax rate applied to a property varies depending on the classification. The assessed value of mixed-use properties may be split among more than one class. For example, part of the assessed value may be assigned to Class 6-Business and Other, while the remainder is assigned to Class 1-Residential. Property classifications and descriptions can be found on the BC Assessment website at www.bcassessment.ca.

COMPARABLE SALE:

A comparable sale is the sale of a property physically similar to the property under appeal, close in location, and selling close to the valuation date. If there are no sales close in physical characteristics, location or time, comparable sales of dissimilar properties may be adjusted to estimate the actual value of the subject property. Appraisers use comparable sales when estimating value using the Direct Comparison or Market Approach.

FOLIO & ROLL NUMBER:

The folio and roll number is the number assigned to a property for assessment administrative purposes. It is normally printed in the top-right corner of your Property Assessment Notice. Most property taxation jurisdictions also use this number on tax notices. For most properties, one roll number is used for each specific property. It is possible, however, that one property is comprised of several roll numbers, or one roll number can cover several properties.

LAND AND IMPROVEMENTS:

Land, for assessment purposes, includes the normal definition of land, plus land covered by water.

Improvements, for assessment purposes, generally means any buildings, fixtures or structures placed on land or water over land. The *Assessment Act* requires the total assessed value be split between land and improvements. The total is arrived at from market evidence, and the allocation is based on sales of similar but vacant lots. Any difference is assumed to be a result of the contributory value of the improvements.

It is possible for the improvement value to increase one year over another even if it has not been altered or renovated, since it is the contributory value of the improvements to the total property value that is estimated.

Usually, the allocation between land and improvements does not affect the amount of taxes paid for a single-family residential property. Therefore, changing the allocation will not usually change the amount of taxes payable.

MARKET VALUE:

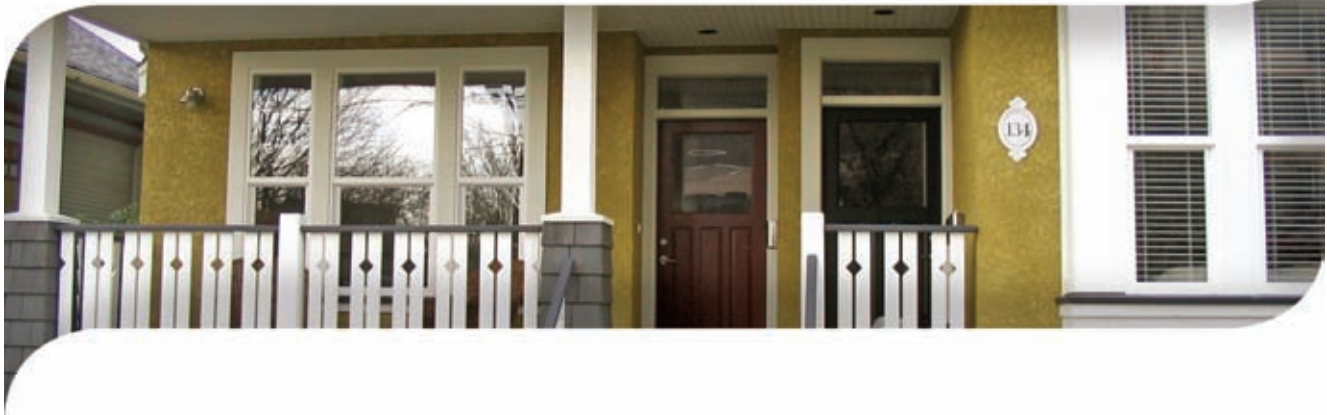
see Actual Value.

ROLL NUMBER:

see Folio & Roll Number.

VALUATION DATE:

Section 18(1) of the *Assessment Act* requires that properties are assessed at actual or market value as of July 1 of the year during which the assessment roll is completed. For the 2013 roll, the valuation date was July 1, 2012.



Contact Us

PROPERTY ASSESSMENT COMPLAINT AND APPEAL INFORMATION LINE:

1 (877) 356-9313

This recorded service will provide you with important information on property assessment and the complaint process.

Please note, this is a recorded service only and at no time will you be able to reach an attendant.

CALL US

Through Enquiry BC, we are available from 8:30 a.m. to 4:30 p.m. (Pacific Time), Monday to Friday.

In Victoria, call (250) 387-6121

In Vancouver, call (604) 660-2421

Elsewhere in B.C., call toll-free 1 (800) 663-7867

Outside British Columbia, call 1 (604) 660-2421

E-MAIL US

E-mail your questions to: parp@gov.bc.ca.

WRITE TO US

Property Assessment Review Panel
PO BOX 9361 STN PROV GOVT VICTORIA BC
V8W 9M2

ONLINE SERVICES

Additional information on the complaint process or the Panels can be found on our website at www.cscd.gov.bc.ca/parp.

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