



BRITISH COLUMBIA ASSESSMENT AUTHORITY

2006-2008 SERVICE PLAN

Letter of Transmittal

February 21, 2006

The Honourable Rick Thorpe
Minister of Small Business and Revenue and
Minister Responsible for Regulatory Reform
Legislative Buildings
Victoria, British Columbia V8V 1X4

Dear Minister:

On behalf of the British Columbia Assessment Authority, we have the pleasure to submit our 2006–2008 Service Plan.

This plan fulfills our obligation under the *Budget Transparency and Accountability Act* to provide a service plan with performance measures.



James M. I. Bruce
CHAIR
BOARD OF DIRECTORS



Doug Rundell
ASSESSMENT COMMISSIONER

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Message from the Board Chair to the Minister Responsible

February 21, 2006

The Honourable Rick Thorpe
Minister of Small Business and Revenue and
Minister Responsible for Regulatory Reform
Government of British Columbia

Dear Minister:

It is my pleasure to present the British Columbia Assessment Authority's 2006-2008 Service Plan on behalf of the Board of Directors, management, and employees.

Over the past three years, the corporation has undertaken numerous changes which resulted in an operation that is more streamlined and efficient. The biggest initiative was the development and implementation of a new information system, called valueBC. The new system enables staff to serve clients faster and has improved electronic linkages with tools such as mapping information and government databases.

The British Columbia Assessment Authority met these organizational and technological challenges head-on and accomplished them within budget while maintaining our high standards for assessment information and customer service.

Over the next three years, the corporation will focus on:

- working to reduce property assessment appeals;
- continuous improvement of our customer service to ensure we are responsive to their needs;
- cutting red tape by streamlining and simplifying our business practices;
- educating and informing the public and property owners about the assessment process and its relation to taxation;
- preserving our reputation as a model assessment jurisdiction in both North America and the world; and
- maintaining or reducing taxpayer costs for assessment services.

The corporation will be developing a Customer Service Code of Conduct, providing customer service training to all staff, improving uniformity of business practices, and benchmarking our operations to those of other North American assessment jurisdictions.

The corporation is committed to providing excellent customer service, producing high quality assessment rolls, and remaining a leader in the international assessment community.



James M. I. Bruce

CHAIR
BOARD OF DIRECTORS

Accountability Statement

The 2006-2008 Service Plan was prepared under our direction in accordance with the *Budget Transparency and Accountability Act*. We are accountable for the contents of the plan, including the selection of performance measures and targets.

The plan is consistent with government's strategic priorities and overall Strategic Plan. All significant assumptions, policy decisions, and identified risks as of December 31, 2005 have been considered in preparing the plan.

We are accountable for ensuring that the British Columbia Assessment Authority achieves its specific objectives identified in the plan and for measuring and reporting actual performance.

A handwritten signature in blue ink, appearing to read "James Bruce".

James M. I. Bruce
CHAIR
BOARD OF DIRECTORS

A handwritten signature in blue ink, appearing to read "Doug Rundell".

Doug Rundell
ASSESSMENT COMMISSIONER

Overview of the Organization

The British Columbia Assessment Authority is a provincial Crown corporation established in 1974 with the mandate to produce and maintain assessments that are fair, equitable and uniform throughout the whole of British Columbia. The Board of Directors provides policy direction and performance review, while valuation and operational matters are the responsibility of the Chief Executive Officer and Assessment Commissioner.

The British Columbia Assessment Authority's responsibilities are set out in two acts: the *Assessment Authority Act* and the *Assessment Act*. The *Assessment Authority Act* establishes the British Columbia Assessment Authority as a corporation. This Act also provides for the appointment of a Board of Directors, Assessment Commissioner and the funding of the British Columbia Assessment Authority by annual property tax levies. The *Assessment Act* establishes the rules under which annual assessment rolls must be created. This Act also sets out the appeal process. The Minister of Small Business and Revenue is charged with the administration of these Acts.

The British Columbia Assessment Authority's core function is to establish and maintain uniform real property assessments throughout the province, using current market data as a guide. After determining the correct classification, actual value (estimated market value) and tax exemption status of approximately 1.75 million properties across the province, the British Columbia Assessment Authority provides taxing authorities with an assessment roll, which lists all properties, names of the owners and the taxable values of the land and any improvements (buildings). The corporation also sends an assessment notice to each person named in the assessment roll. For some properties, the assessment roll contains values determined in accordance with prescribed rates and manuals approved by the Assessment Commissioner and regulations. Examples include farm land and major industrial property manuals.

The real estate market creates the value and the British Columbia Assessment Authority reports it to taxing authorities and property owners. Taxing authorities determine the amount of revenue required to pay for public services, set their property tax rate, apply the rate to the assessed value of properties and send property owners a separate tax notice.

A critical element of the system is that the British Columbia Assessment Authority operates *independently* of all levels of government that levy property taxes.

The British Columbia Assessment Authority currently employs 558 permanent staff in 20 offices throughout British Columbia. The organization currently consists of 10 regions with 19 areas and assessment offices located throughout the province and a Head Office in Victoria containing the following divisions to support the assessment offices: Assessment Administration; Policy, Audit and Legal Services; Corporate Services; and Community Relations.

In addition to fulfilling their core duties, the divisions are committed to continually improving customer service, streamlining and simplifying legislation and cutting red tape. Four corporate goals supported by strategies and performance measures, outlined beginning on page 22, form the British Columbia Assessment Authority's strategic direction.

Statement of Corporate Governance Practices

The British Columbia Assessment Authority is a publicly-funded corporation constituted under the *Assessment Authority Act* and governed by a Board of Directors. The Board of Directors of the British Columbia Assessment Authority provides policy direction and performance review, and the Chief Executive Officer and Assessment Commissioner has responsibilities for valuation and operational matters.

Members of the Board are:

James Bruce – Vancouver, Chair
Bill Baird – Greenwood, Vice Chair
David Clark – Duncan
Carol Alter Kerfoot – Vancouver
Chris Nicolls – Vancouver
Anna Nyarady – Vancouver
George Puil – Vancouver
Brian Romer – Sechelt
Helen Sparkes – New Westminster
Lillian White – Delta

Board Committees engage in regular and detailed review of policies, issues and corporate finances and make recommendations to the Board, where decisions are made.

The Board Committees are:

The Policy, Planning and Service Audit Committee

- This Committee deals with all matters pertaining to the Service Plan and the Annual Service Plan Report, the service audit, inter-governmental and community policies, customer service, streamlining and simplifying legislation and reducing red tape.
- The members of this Committee are: George Puil (Chair), Bill Baird (Vice Chair), Carol Alter Kerfoot and Helen Sparkes.

The Human Resources and Education Committee

- This Committee deals with all matters of human resources, training and education. The Committee also acts as a reference group during negotiations regarding the collective agreement.
- The members of this Committee are: Helen Sparkes (Chair), Chris Nicolls (Vice Chair), Bill Baird and Anna Nyarady.

The Audit and Finance Committee

- This Committee deals with all matters relating to financial policies and the annual budget.
- The members of this Committee are: Chris Nicolls (Chair), Lillian White (Vice Chair), David Clark, George Puil and Brian Romer.

The Governance Committee

- This Committee reviews, monitors and reports on Board effectiveness and deals with all matters relating to governance.
- The members of this Committee are: Carol Alter Kerfoot (Chair), David Clark (Vice Chair), James Bruce, Anna Nyarady and Lillian White.

The Board of Directors has adopted the guiding principles included in the provincial government's Governance Framework which provide an understanding of the roles and responsibilities for all parties that are part of the Crown corporation governance environment:

- Stewardship, Leadership and Effective Functioning of the Board
- Clarity of Roles and Responsibilities
- Openness, Trust and Transparency

- Customer Service and Corporate Citizenship
- Service and Corporate Citizenship
- Accountability and Performance
- Value, Innovation and Continuous Improvement

These principles underlie good corporate governance and form the foundation for the development of a sound governance structure.

A Shareholder's Letter of Expectations was signed in July 2004 by the former Chair of the Board of Directors and the former Minister responsible. This document is a public agreement that outlines performance expectations, public policy issues and strategic priorities. It will be reviewed annually and updated as required. The Letter is available on the Internet at www.gov.bc.ca/cas/rpts/.

The British Columbia Assessment Authority is responsible to the Minister of Small Business and Revenue and is guided by the ministry's legislated mandate. As directed by the Minister in the current Shareholder's Letter of Expectations, the Board, Minister's representatives, and Crown Agencies Secretariat are working to develop a framework, consistent with current legislation, to establish clear roles and responsibilities for the Minister, Ministry, Chief Executive Officer and Assessment Commissioner, and the Board of Directors. The Minister meets regularly with the Board Chair and Assessment Commissioner and periodically with the full Board of Directors.

In 2004, the Board of Directors, in their capacity as the Directors of the British Columbia Assessment Authority, revised their bylaws to reflect current best practices in corporate governance and began development of a Governance Manual that will be completed in 2006. The manual outlines the British Columbia Assessment Authority's objectives, policies, corporate authorities and procedures pertaining to the Board of Directors, the roles of the Board's advisory committees, Board Chair, Vice Chair, Chief Executive Officer and Corporate Secretary. It summarizes the Board's basic operating parameters for its members and advisory committees, and the executive management team. By developing a Governance Manual, the British Columbia Assessment Authority is fulfilling a recommendation of the Board Resourcing and Development Office.

Products and Services

The British Columbia Assessment Authority's products and services are relied upon by British Columbians, their provincial, municipal, and regional governments and other public bodies that generate real property tax revenue, including improvement districts, hospital boards, schools and BC Transit. Property assessments form the basis of distributing property tax for over 1,600 different taxing jurisdictions in British Columbia.

The assessment rolls provide an independent, fair and equitable base from which local governments and the provincial government raise \$5 billion annually in property taxes. Of this money, \$2.7 billion is collected for local governments and \$2.3 billion is collected for schools and provincial general revenue. Property tax provides between 40 and 60 percent of funding for local governments and approximately 30 percent of funding for schools.

The British Columbia Assessment Authority is funded through property tax levies. Each year, the British Columbia Assessment Authority levies a tax upon all taxable property in the province (except for some exemptions). The 2006 revenue forecast has tax levies, payments in lieu of taxes and contract income from First Nations generating \$65.7 million.

Each year, property owners have the opportunity to file a complaint regarding their property assessment at the first level of appeal – a Property Assessment Review Panel – provided they have applied in writing or by electronic notification by January 31. The British Columbia Assessment Authority funds the costs of the independent appeal process through the Ministry of Small Business and Revenue. A second level of appeal is available through the Property Assessment Appeal Board. Further appeals are through the judicial process.

The British Columbia Assessment Authority does not receive any operating grants or monies from any level of government. The corporation also sells some property information products and services to earn additional revenue.



Annual Assessment Rolls

The assessment rolls contain the legal description, ownership, assessed value, use classification and other details for every property in British Columbia. There are four types of rolls:

- **The Completed Roll:** this is completed by the British Columbia Assessment Authority and approved by the Assessment Commissioner in December of each year for taxation in the following year;
- **The Revised Roll:** this includes amendments made by the Assessor and the Property Assessment Review Panels during February and March;
- **The Supplementary Rolls:** these contain changes and corrections to the Revised Roll, and are issued between April and December; and

- **The Grant Rolls:** these contain the assessed value of properties that are exempt from property taxation, such as government properties, schools and hospitals. They are produced annually and provided to exempt property owners and municipalities, and provide a foundation for grants in lieu of property taxes.

Assessment Notices

The British Columbia Assessment Authority provides each real property owner with a notice of assessed value of land and improvements. On or before December 31 of each year, assessment notices for approximately 1.75 million properties are sent by mail. All property owners have the option of receiving their notice electronically through Canada Post's epost™ by visiting www.bccassessment.ca or www.epost.ca.

For the majority of properties, the assessment is the estimation of a property's market value as of July 1 each year. This means that assessment notices mailed in December of each year reflect the value six months earlier.

Community and Social Initiatives

The British Columbia Assessment Authority supports many partnership projects that add value to services that create a strong economy and support communities throughout British Columbia. The Integrated Cadastral Information Society (ICIS) was created as a non-profit organization to create a single source for all provincial mapping data from both government and private sector sources. As a member of the Society, the British Columbia Assessment Authority provides staff expertise and data that enables all partners to share resources more efficiently. Additional information about ICIS is available at www.icsociety.ca.

The British Columbia Assessment Authority is also a founding sponsor of CivicInfo BC, a web site portal designed to help BC local governments share information and services online. The corporation also works closely with various local government associations such as the Union of British Columbia Municipalities (UBCM) and the Local Government Management Association (LGMA) to address assessment-related issues and provide

information that helps taxing authorities create a stable tax base to support many local programs and services.

Assessment data is also provided to the public and private sectors through strategic business partnerships with BC OnLine and other data agents in the private sector. The British Columbia Assessment Authority strives to create beneficial partnerships with other provincial government agencies to improve services and save money for taxpayers. Examples include sharing information technology infrastructure services, and being partners in government-wide initiatives such as the Integrated Land and Resource Registry led by the Land Title and Survey Authority under the direction of the Ministry of Agriculture and Lands.

The British Columbia Assessment Authority's work culture also promotes personal commitments to giving and helping others through charitable and social causes. Staff regularly participate in activities at the workplace throughout the province to help support others in their communities.

First Nations Assessment Rolls

The British Columbia Assessment Authority provides assessment rolls on a contract basis to 55 of the 80 First Nations that have authority to establish independent real property taxation systems.

Statutory Reports

These reports provide value summaries for specific taxation purposes, such as funding for school districts, regional districts, local areas and hospital and transit services.

Commercial Products and Services

The British Columbia Assessment Authority provides several products and services available for a fee. These include access through BC OnLine to the published assessment roll, provision of bulk electronic assessment rolls, sales data and residential inventory data, custom reports and professional consulting services. Sales of these services reduce the levy on property owners. These revenues are forecasted to reach \$3.77 million in 2006.

Communications

Improving communication is an important key to the relationship between the British Columbia Assessment Authority and our customers, as well as an important operational issue between offices and divisions. The British Columbia Assessment Authority provides information to the public through: our corporate web site located at www.bcasassessment.ca; CivicInfo BC (www.civicinfo.bc.ca), which is a comprehensive local government information sharing site; inclusion of assessment information on BC OnLine (www.bconline.gov.bc.ca); Assessment LinkBC, an online datamart for local governments; and direct communication with staff at assessment offices. Information on property assessments can be provided in several languages on request at all the area offices throughout the province.

Customer Service

The British Columbia Assessment Authority is continually working to improve our customer service. All of our 20 area offices located throughout the province and head office offer toll-free telephone service and generic email addresses for general queries. Additionally, area office contact information is provided in the telephone book and is printed on the front page of the Assessment Notice that is mailed to all property owners in January.

Online services are increasingly popular with the public and the British Columbia Assessment Authority is responding to the demand for more web-based property assessment information. Our public web site, www.bcasassessment.ca, was redesigned to improve our customers' access to information about the property assessment process, presented in easy-to-understand terms. Assessments and Sales by Address is an online service that enables residential property owners to compare their assessment and any applicable sales to other homes in their area. These services are available from early January to March 15 during the inquiry period and time when the Property Assessment Review Panel

addresses complaints. Assessments and Sales by Address are also available in paper form at assessment offices, most libraries, municipal halls and government agents' offices.

Customers can also register to receive their Assessment Notice electronically via *epost*™. This web-based service delivers mail online for Canada Post. More information is available at www.epost.ca.

We serve our customers in different languages whenever possible. We have some staff able to speak and write several languages and some public information materials have been translated for our clients' convenience.

Customers are able to provide feedback for improvement to our management in several

ways, including phone, fax, e-mail and front-counter contact. Each year, independent customer surveys are conducted randomly with various client groups to determine how well the British Columbia Assessment Authority is serving the needs of its customers. The corporation is also developing a Customer Service Excellence Code of Conduct to outline our key values and customer service standards.

Special services for customers with disabilities include wheelchair access at all office facilities and redesigning the corporation's public web site to include a text sizing feature for visually-impaired clients.

Review Process

The British Columbia Assessment Authority advances the broad public interest by ensuring that the assessment roll accurately represents values and therefore provides a fair, equitable and uniform basis for property taxation. Fairness is a hallmark for the British Columbia Assessment Authority employees in their service to the community.

Property owners who question the accuracy or impartiality of their assessment often resolve these issues by meeting with staff at the British Columbia Assessment Authority's local offices. If issues are not resolved, property owners may seek a review by independent tribunals. The first level of appeal is to the Property Assessment Review Panel (PARP).¹ The second level of appeal is to the Property Assessment Appeal Board (PAAB).² These appeal tribunals, which are administered by the Ministry of Small Business and Revenue, are independent of the British Columbia Assessment Authority and the taxing jurisdictions. Higher courts hear appeals based on matters of law.

The British Columbia Assessment Authority pays for the cost of operating the Property Assessment Review Panels and the Property Assessment Appeal Board.

¹ Further information on PARP can be obtained at the Ministry of Small Business and Revenue web site at: www.gov.bc.ca.

² Further information on PAAB can be obtained at the Property Assessment Appeal Board web site at: www.assessmentappeal.bc.ca.

Strategic Context

VISION

We will be the leading property assessment organization internationally and the first choice for property information in British Columbia.

MISSION

We produce uniform property assessments that form the basis for local and provincial taxation while providing information to assist people when making real estate decisions.

VALUES

We are guided by our commitment to:

- **Quality** in our products, services, and work life;
- **Accountability** for our actions and results;
- **Service** that is responsive and sensitive; and
- **Teamwork** in working together as one team and partnering with our clients.

Planning Context and Key Strategic Issues

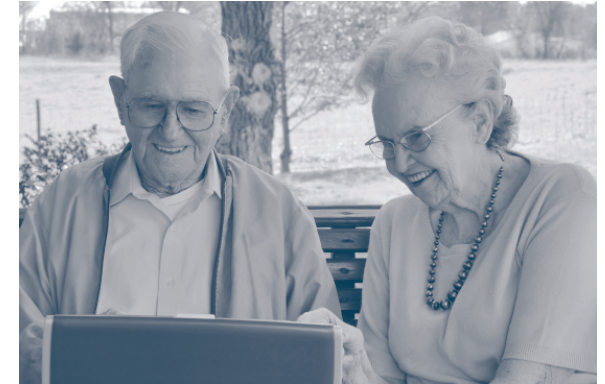
The following discussion gives an overview of the external and internal strategic issues facing the British Columbia Assessment Authority. In addition, there are risks and opportunities related to these strategic issues. These strategic issues must be considered in light of capacity, the ability of the British Columbia Assessment Authority to achieve its goals with its current funding, staff and infrastructure while providing excellent customer service, simplifying and streamlining legislation and cutting red tape.

EXTERNAL BUSINESS ENVIRONMENT

Events in British Columbia, and in the larger context of the world, have a direct impact on the operations of the British Columbia Assessment Authority. The real estate market has historically been cyclical in nature and these highs and lows in the market directly impact the British Columbia Assessment Authority. In addition, other factors that will impact the operations of the British Columbia Assessment Authority are described in the following sections.

Customer Expectations

The British Columbia Assessment Authority's customers are continually increasing their expectations for products, services and assessment roll quality. Local governments, taxpayers and commercial customers are placing higher demands on the assessment roll with regard to uniformity, consistency and accuracy. The provincial government has increasing expectations and requirements of Crown corporations. For the British Columbia Assessment Authority, these include reporting its financial responsibilities, overview of strategic planning and performance monitoring and making these documents available to the public, and advancement of broader social, environmental and economic development objectives. In meeting these expectations, the British Columbia Assessment Authority must maintain the independence of the assessment function so there is no real or perceived conflict of interest in regards to assessment and taxation.



Financial Challenges

The British Columbia Assessment Authority relies on property tax levies for the largest part of its revenues and is subject to fiscal policies determined annually by the provincial government. The number of properties that are assessed annually continues to increase but the corporation is meeting this challenge by becoming more efficient and cost-effective. The British Columbia Assessment Authority is committed to reducing its reliance on taxpayers through implementing specialization and effective marketing initiatives, including private sector partnerships to streamline the collection and distribution of assessment data. The corporation has developed a new web-based replacement of its current BC OnLine system to make it far more user-friendly and continues to promote and support the increased use of BC OnLine.

Client Service Solutions

Through the sale of assessment information products and services, the British Columbia Assessment Authority will seek to reduce its reliance on taxation revenues. It is increasingly important that the British Columbia Assessment Authority provides client-driven products and services that benefit all its clients and the taxpayers of the province. The British Columbia Assessment Authority is working with representatives of our client groups to address issues such as improving data quality, timeliness, enhancing access to data, and the corporation will continue to develop and promote the use of Assessment LinkBC to local governments. One significant enhancement planned for Assessment LinkBC will be the availability of non-market change (new construction and development) reports for local governments. These reports generate data which are critical in the local government budgeting process.

First Nations Issues

Many First Nations of British Columbia are assuming property taxation responsibilities traditionally provided by provincial and local governments. As property taxation becomes increasingly important, opportunities will be created for the British Columbia Assessment Authority to strengthen and expand its relations with First Nations. Services that can be provided include consultation, assessment and related products. The British Columbia Assessment Authority is currently contracted to provide assessment services for 55 First Nations.

INTERNAL BUSINESS ENVIRONMENT

While external events in British Columbia have a direct impact on the operations of the British Columbia Assessment Authority, there are internal issues facing the corporation that need to be addressed and managed. The internal issues that will impact the operations of the British Columbia Assessment Authority are described in the following sections.

Demographics and Succession Planning

Demographic studies indicate that by the year 2011, a large portion of British Columbia's workforce will be retiring. This is also true for the workforce at the British Columbia Assessment Authority – over the next five years approximately 28 percent of staff will be eligible to retire. The projected number of possible retirements creates several important challenges and opportunities and highlights the need for the ongoing succession program. The British Columbia Assessment Authority is addressing succession challenges with a comprehensive staffing strategy and by ensuring that teams, rather than individuals, have responsibility for specialized property types which will help maintain low staff turnover rates.

Technology

Technological change continues to impact the assessment field and is creating opportunities for greater efficiency as well as challenges in terms of capital costs and staff training.

In 2005, the British Columbia Assessment Authority launched a new assessment information system called valueBC. The new system replaces outdated mainframe technology used since the early 1980s. The system's state-of-the-art database and search capabilities will enable staff to serve clients faster and more efficiently, with improved electronic linkages to other tools such as Geographic Information Systems (GIS) and databases (e.g., Land Title and Survey Authority of BC). With the goal to promote more interaction with customers, the system features services such as Assessment LinkBC, a datamart for local governments to download and customize information specifically for their needs.

The Enterprise-wide Risk Management process used by the corporation identifies any ongoing risks to interruption of service due to valueBC. The corporation is also improving its web site technologies and telecommunications to meet increasing public demand to obtain information through online channels such as the Internet or through toll-free telephone service. As part of the corporation's overall Information Systems Plan and Employee Training Plan, the British Columbia Assessment Authority staff will continue to upgrade their skills using technology to support their work and improve customer service.

During 2006, a new Information Systems Plan will be created which will define a path for technology investments in the British Columbia Assessment Authority for 2007 through 2010. Major components of the new plan will include increasing electronic access to assessment information by external clients and creating additional electronic links to other data sources of real property information (e.g., building permit and building plan information). New technology investments will leverage the technology investments made in the infrastructure of valueBC implemented in 2005.

Staff Expectations

In today's workplace, employees expect meaningful work, positive leadership and growth in learning. The British Columbia Assessment Authority continues to address these expectations through progressive human resources initiatives while maintaining a high and consistent level of service to our clients.

Training and Staff Development

The changing expectations of our customers require staff training that is high in quality, provides mentoring and support, and is timely and effective. The training plan provides the direction for current and future training needs at the British Columbia Assessment Authority and will promote leadership in staff development to fulfill its current and future training needs.

Managing Change

The British Columbia Assessment Authority is addressing change, both internally and externally, through leadership in strategic direction as presented in this 2006-2008 Service Plan and includes objectives and strategies under the following four key goals: Customer Service, Product Quality and Uniformity, Fiscal Responsibility and Human Resources Leadership.

Major initiatives for these goals include: enhancing the valueBC information system, implementing innovative and efficient valuation methodologies, streamlining regulations and cutting red tape, maintaining the Continuous Improvement Measures initiative, succession planning, creating educational programs, surveying customers, creating a Customer Service Code of Conduct and standards, and reviewing valuation policy.

Community Relations

The British Columbia Assessment Authority is committed to working closely with its wide range of customers – from homeowners to First Nations to the public and private sectors – to constantly improve on the quality of service it provides. Regular communications and two-way dialogue with both clients and property owners is an important part of the British Columbia Assessment Authority's efforts to build on its reputation as a trusted source for high quality property assessment information.

The corporation will continue to proactively seek partnership prospects in order to maximize opportunities to provide our products and services. Staff regularly attend and sponsor provincial, national and international conferences and events that promote industry and government networking. The British Columbia Assessment Authority will also be surveying its major customer groups, including residential and non-residential property owners, local governments and taxing authorities, provincial government partners and First Nations annually. The results of the surveys will be considered during the external communications strategic planning process.

Information Transparency

Our customers must have confidence in the products and services that we provide. Access to information is an important key to the relationship between the British Columbia Assessment Authority and our clients, as well as an important operational issue between area offices and Head Office divisions. The corporation is committed to providing timely and quality information to our customers.

The British Columbia Assessment Authority's on-line services are expanding to provide the public with 'anytime' access to our data products and services. Our new assessment information system, valueBC, will drive much of the data for use by clients in the future. Specific audiences such as local governments will be able to access information through online systems such as Assessment LinkBC. The general public has access to the British Columbia Assessment Authority's web site 24 hours a day, and each year from January to March 15, property assessment information is available on the web site. Assessment and Sales by Address enables homeowners to audit the British Columbia Assessment Authority's work by comparing their property assessment to their neighbours and other similar properties.

The British Columbia Assessment Authority also provides a variety of reports on its web site, including the current Service Plan and Annual Reports and the Answer Book – a handbook for local governments. The Shareholder’s Letter of Expectations is published on the government web site so the public can view the strategic plans and agreements between Government, the Board of Directors and the British Columbia Assessment Authority.

The British Columbia Assessment Authority operates in compliance with the *Freedom of Information and Privacy Protection Act* to ensure high standards of information exchange and protection for our clients.

Benchmarking

The British Columbia Assessment Authority benchmarks internal processes and practices against selected North American assessment jurisdictions. The results from this benchmarking process allow the corporation to continuously improve operating efficiency and control assessment costs, while providing local governments and the provincial government with the foundation required to raise \$5 billion annually in property taxes. The Consumer Price

Index adjusted cost per property for assessment in British Columbia has been decreasing since 1977, and compares favourably with other jurisdictions that provide a reasonably comparable level of service.

The British Columbia Assessment Authority has been working closely with a number of Canadian Assessment jurisdictions since 2002 to learn from each other’s challenges and successes. We continue to exchange and review information on a confidential basis with our partners to assist us in implementing improvements within our organization. These include, but are not limited to, appraisal practice and policy development, quality measurement, audit techniques, key performance indicators, staff training and development opportunities, customer service and surveying, performance measurement, competencies for staff and our legislative framework.

The British Columbia Assessment Authority cannot be directly compared to other assessment jurisdictions because each assessment organization is unique in its geography, roll production frequency, customer focus, marketing initiatives, funding formula and legislation. In light of these differences, it is not

possible to make absolute direct comparisons. Despite these challenges, the corporation attends an annual national benchmarking conference to determine whether positive strategies undertaken in other assessment jurisdictions could be applied to its operations.

The International Association of Assessing Officers (IAAO) has set standards for data quality that form the basis of the British Columbia Assessment Authority’s critical assessment roll quality performance targets. The most important and widely accepted statistical measures of the quality of the assessment roll are the median Assessment-to-Sales Ratio (ASR), the Coefficient of Dispersion (COD) and the Price-Related Differential (PRD). The British Columbia Assessment Authority regularly meets or exceeds these targets. Information on the achievement of these targets is available on pages 29 and 30, and in Appendix A.

Enterprise-wide Risk Management

The British Columbia Assessment Authority has adopted the provincial government's Enterprise-wide Risk Management strategy. Through input from the Risk Management Branch and the Office of the Comptroller General Internal Audit and Advisory Services, the British Columbia Assessment Authority started to implement Enterprise-wide Risk Management in 2003. This allows the British Columbia Assessment Authority to have a structured and disciplined approach to risk management and allow the effective management of potential opportunities. This initiative aligns strategy, processes, people and technology to effectively manage the uncertainties faced by the British Columbia Assessment Authority.

The British Columbia Assessment Authority's customers are continually increasing their expectations for products, services and assessment roll quality. As a result, the corporation's executive and staff routinely identify risk in project-specific management plans. In order to be complete, our project management plans must identify risk, determine the degree of risk and develop

methods to mitigate risk. Examples of where the British Columbia Assessment Authority has proactively identified risks are outlined below.

RISK: Data Integrity

Strategy: The Standards and Audit Division regularly audits data to ensure it continues to meet and exceed international standards for quality.

RISK: Financial Accountability

Strategy: The corporation maintains appropriate internal controls. It will continue reporting regularly to the Audit & Finance Committee and the Board of Directors and quarterly to the Office of the Comptroller General. BC Assessment Authority is subject to an annual external audit, currently performed by the Office of the Auditor General.

RISK: Staff Turnover

Strategy: The Human Resources Division has prepared detailed succession plans to forecast staff turnover based on the increasing number of retirees among our mature workforce.

RISK: Public Reputation and Confidence

Strategy: The Community Relations Division will continue development of a Customer Service Excellence Program that includes a Customer Service Code of Conduct and standards to help guide staff interactions with the public and maintain annual customer surveys and analysis of media coverage.

RISK: Executive Management Continuity

Strategy: The Executive Management Team developed guidelines to delegate authority in the absence of the Chief Executive Officer and/or Executive Directors to ensure the British Columbia Assessment Authority's operations will be maintained with minimal disruption.

Capacity

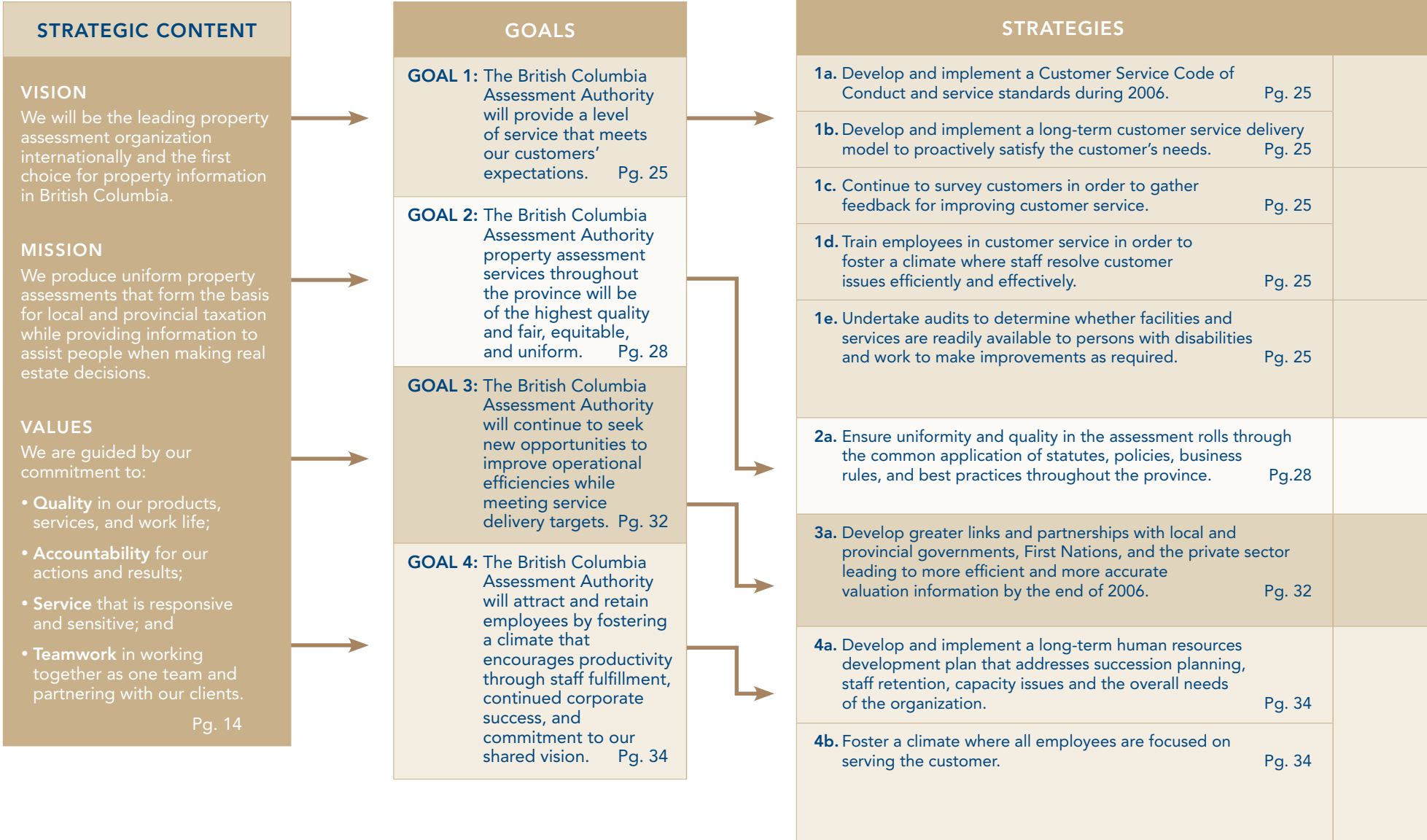
The British Columbia Assessment Authority produces Assessment Rolls each year by the December 31 deadline and will not exceed our budget. This is accomplished while facing the following capacity challenges:

- valuing approximately 20,000 more properties in 2005 compared to 2004 and recording all new construction and development;
- recruiting and managing a large temporary workforce to facilitate deployment of permanent staff to continue delivering excellent customer service;
- losing many of our most experienced staff through retirement;
- developing strategies to maintain staffing knowledge, skills and abilities through succession planning and more effective workforce management;
- increasing scrutiny of assessments as property taxes form a greater portion of owners' expenses;
- developing and implementing the new information system; and
- experiencing an active real estate market.

The British Columbia Assessment Authority responds to these challenges through:

- leadership and strategic planning at the Board, Executive and local office levels;
- a rigorous project management approach;
- enterprise-wide risk management;
- effective and efficient allocation of resources;
- utilization of seasonal temporary employees;
- maintaining a professional, motivated and team-oriented workforce;
- partnerships with all levels of government, stakeholders and clients;
- innovative and efficient valuation methodologies; and
- advanced technical capabilities through the new valueBC assessment information system.

Origins of Performance Indicators



STRATEGIES	PERFORMANCE MEASURES
1f. Collaborate with the business and industrial community to address issues and reduce the number of appeals. Pg. 25	PM 1. Each year, 98 percent, or more, of residential assessments will be accepted without referral by the public to the Property Assessment Review Panel. Pg. 27
1g. Continue to recommend that government change the appeal system to streamline, simplify and cut red tape pertaining to the appeal process while protecting the rights of the taxpayers to appeal their property assessments. Pg. 25	PM 2. Each year, 95 percent, or more, of non-residential assessments will be accepted without referral by the public to the Property Assessment Review Panel. Pg. 27
1h. Through 2008, continue to recommend that government rewrite the <i>Assessment Act</i> and regulations to clarify the Act's wording so that it is better understood by all taxpayers and supports good customer service and cutting red tape. Pg. 25	PM 3. Each year, the percentage of residential and non-residential property owners independently surveyed who had direct contact with the corporation who were either Very Satisfied or Satisfied with the level of customer service. Pg. 27
2b. Measure the quality and uniformity of the assessment rolls through enhanced audit programs to measure uniformity and quality of assessments across the province. Pg. 28	PM 4. Each year, the percentage of local government/taxing authority, First Nations and provincial government customers independently surveyed who had direct contact with the corporation who were either Very Satisfied or Satisfied with the level of customer service. Pg. 27
3b. Implement a data marketing strategy to increase access to data and revenue. Pg. 32	PM 5. The median Assessment-to-Sales Ratio for the residential assessment roll in British Columbia will be 97-100 percent. Pg. 31
3c. Develop best practices and business rules to ensure uniformity and efficiency. Pg. 32	PM 6. The median Assessment-to-Sales Ratio for the non-residential assessment roll in British Columbia will be 95-100 percent. Pg. 31
4c. Ensure appraisal staff are supported in obtaining professional accreditation. Pg. 34	PM 7. The Coefficient of Dispersion for the provincial assessment roll will be less than 10 percent for homogeneous (urban) residential regions and less than 15 percent for heterogeneous (rural) residential regions. Pg. 31
4d. Focus on building a continuous learning culture with employees that will result in personal development, management, and leadership Pg. 34	PM 8. The Coefficient of Dispersion for the provincial assessment roll will be less than 20 percent for non-residential properties. Pg. 31
4e. Maintain low rate of staff turnover. Pg. 34	PM 9. The Price-Related-Differential will be between 0.98 and 1.03 for residential properties. Pg. 31
	PM 10. The average cost per property for assessment services funded from property tax levies will be maintained. Pg. 33
	PM 11. By the end of 2008, non-tax revenues for the British Columbia Assessment Authority will be increased to \$4.15 million annually. Pg. 33
	PM 12. Percentage of employees receiving customer service training. Pg. 36
	PM 13. Percentage of appraisal staff with professional accreditation. Pg. 36
	PM 14. Corporate Continuous Improvement Measurement results improve annually. Pg. 36
	PM 15. Maintain low rate of staff turnover. Pg. 36

Goals, Strategies, and Performance Measures

To fulfill our mandate and to reach our vision, the British Columbia Assessment Authority has established four key goals: Customer Service, Product Quality and Uniformity, Fiscal Responsibility and Human Resources Leadership.

For each goal, the British Columbia Assessment Authority has established strategies from 2006 through 2008. Over this time frame, the British Columbia Assessment Authority will consider what is working, what is not, and where limited resources can be utilized in the most relevant and effective manner. This requires a focus on results. Performance Measures have therefore been established to track progress. A flowchart on the preceding page outlines the corporation's strategic context, goals, strategies and performance measures in a simple, graphic format.

The British Columbia Assessment Authority uses the provincial government's strategic plan as the guiding document to develop this Service Plan that outlines our goals, strategies and performance measures/targets. As with the government, our goals were developed in the context of fiscal responsibility and maintaining the support for communities that provide

services for health and education. Our strategic direction supports the provincial government in achieving its goals as set out in the British Columbia Government Strategic Plan Update 2005/06-2007/08.

In February 2005, new measures were outlined by the provincial government for goals pertaining to education, fitness, people at risk, the environment and job creation. In September 2005, in the Throne Speech these goals were reaffirmed and are presented as follows:

1. Make British Columbia the best-educated, most literate jurisdiction on the continent.
2. Lead the way in North America in healthy living and physical fitness.
3. Build the best system of support in Canada for persons with disabilities, special needs, children at risk, and seniors.
4. Lead the world in sustainable environmental management, with the best air and water quality and the best fisheries management, bar none.
5. Create more jobs per capita than anywhere else in Canada.

To support these goals, British Columbia Assessment Authority produces fair, equitable and uniform property assessment rolls that provide the basis for local governments and taxing authorities to raise billions of dollars for local programs and services. Tax revenues help provide services such as transportation, schools, health services, recreational facilities, police and fire protection, water, sewer systems and garbage disposal in communities across the province.

GOAL

1. CUSTOMER SERVICE

The British Columbia Assessment Authority will provide a level of service that meets our customers' expectations.

STRATEGIES

The British Columbia Assessment Authority will:

- a. develop and implement a Customer Service Code of Conduct and service standards during 2006;
- b. develop and implement a long-term customer service delivery model to proactively satisfy the customer's needs;
- c. continue to survey customers in order to gather feedback for improving customer service;
- d. train employees in customer service in order to foster a climate where staff resolve customer issues efficiently and effectively;
- e. undertake audits to determine whether facilities and services are readily available to persons with disabilities and work to make improvements as required;
- f. collaborate with the business and industrial community to address issues and reduce the number of appeals;
- g. continue to recommend that government change the appeal system to streamline, simplify and cut red tape pertaining to the appeal process while protecting the rights of the taxpayers to appeal their property assessments; and
- h. through 2008, continue to recommend that government rewrite the *Assessment Act* and Regulations to clarify and simplify the Act's wording so that it is better understood by all taxpayers and supports good customer service and cutting red tape.

GOAL

1. CUSTOMER SERVICE

The British Columbia Assessment Authority will provide a level of service that meets our customers' expectations.

GOAL 1: PERFORMANCE MEASURES – SUMMARY

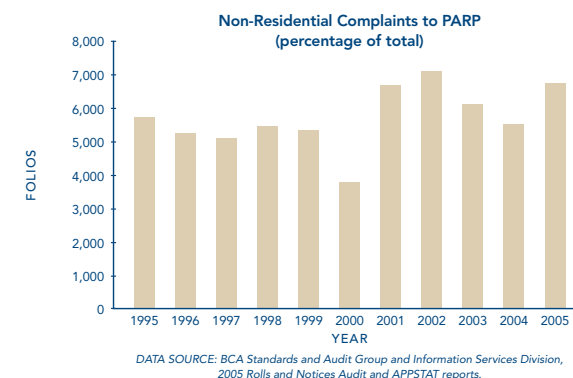
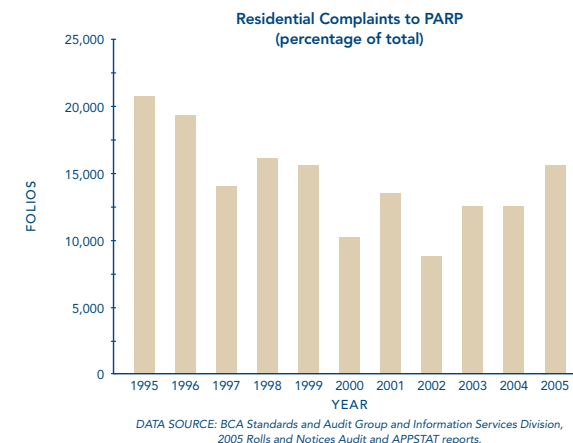
PM.1 The BCAA tracks annual statistics to determine how many residential property owners apply in writing for an independent review of their assessment by a Property Assessment Review Panel (PARP). Historically, formal complaints have been low, usually less than 1% of all residential property owners. The Ministry of Small Business and Revenue is responsible for administering the independent PARP process each year between February 1 and March 15.

PM.2 Formal complaints to PARP are also tracked for non-residential property owners.

PM.3 Each year, the BCAA independently surveys residential and non-residential property owners, asking a variety of questions about products and services. This measure indicates the *overall* satisfaction with the quality of service for those surveyed who have had *direct* contact (e.g., phoned or visited an office; sample of 127 and 99 people respectively) with the BCAA. The percentage indicates those who were either Very Satisfied or Satisfied (based on a 4-point scale, with these categories reflecting the 4 and 3 scale responses).

PM.4 Each year, the BCAA independently surveys local government/taxing authority, First Nations, and provincial government customers, asking a variety of questions about products and services. (Provincial government customers will be surveyed for the first time in 2006.) This measure indicates the *overall* satisfaction with the quality of service for those surveyed who have had *direct* contact (sample of 149 local government/taxing authority clients and 30 First Nations clients) with the BCAA. The percentage indicates those who were either Very Satisfied or Satisfied (based on a 4-point scale with these categories reflecting the 4 and 3 scale responses).

PERFORMANCE MEASURES	TARGETS			
	2005 Actual	2006	2007	2008
PM.1 Each year, 98 percent, or more, of residential assessments will be accepted without referral by the public to the Property Assessment Review Panel.	98.9%	≥98%	≥98%	≥98%
PM.2 Each year, 95 percent, or more, of non-residential assessments will be accepted without referral by the public to the Property Assessment Review Panel.	93.9%	≥95%	≥95%	≥95%
PM.3 Each year, the percentage of residential and non-residential property owners independently surveyed who had direct contact with the corporation, and were either Very Satisfied or Satisfied with the level of customer service.	83%	>80%	>80%	>80%
PM.4 Each year, the percentage of local government/taxing authority, First Nations, and provincial government customers independently surveyed who had direct contact with the corporation, and were either Very Satisfied or Satisfied with the level of customer service. (Provincial government customers will be surveyed for the first time in 2006.)	99.5%	>90%	>90%	>90%



GOAL

2. PRODUCT QUALITY AND UNIFORMITY

The British Columbia Assessment Authority property assessment services throughout the province will be of the highest quality and fair, equitable and uniform.

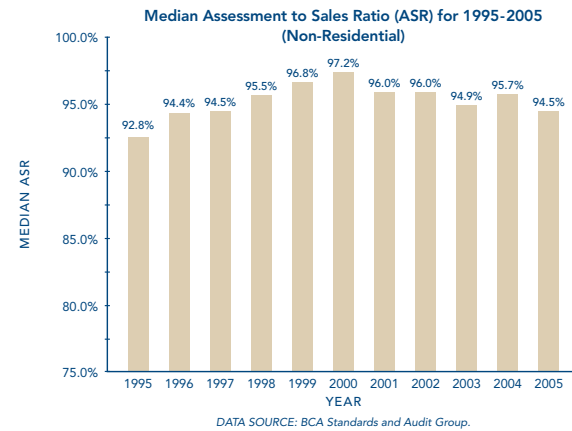
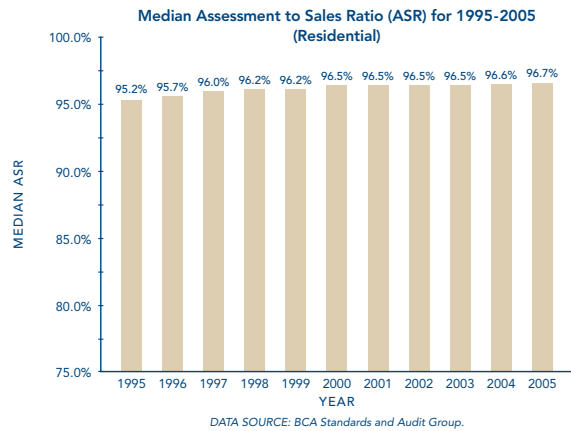
STRATEGIES

The British Columbia Assessment Authority will:

- a.

ensure uniformity and quality in the assessment rolls through the common application of statutes, policies, business rules, and best practices throughout the province; and
- b.

measure the quality and uniformity of the assessment rolls through enhanced audit programs to measure uniformity and quality of assessments across the province.



GOAL

2. PRODUCT QUALITY AND UNIFORMITY

The British Columbia Assessment Authority property assessment services throughout the province will be of the highest quality and fair, equitable and uniform.

GOAL 2: PERFORMANCE MEASURES – SUMMARY

The quality of Assessment Rolls can be measured through statistical audits.

PM.5 The British Columbia Assessment Authority (BCAA) measures the Assessment-to-Sales Ratio (ASR) for residential properties, according to internationally-recognized standards. The ASR is calculated by dividing the actual value (as determined by BCAA) of a property that has sold, by its selling price, and expressing the result as a percentage. For example, if a property is assessed with a value of \$243,000, and it sold for \$250,000, the ASR would be 97.2%. In short, the ASR measures how accurately BCAA appraises property at market value. The IAAO has set a standard for a median ASR of 90 percent to 110 percent for an acceptable level of assessment achievement. The BCAA's target of 97 to 100 percent exceeds this standard.

PM.6 The BCAA also measures the ASR for non-residential properties, which vary in their type and complexity. Non-residential assessments represent market-valued commercial properties. The IAAO has set a standard for a median ASR of 90 percent to 110 percent for an acceptable level of assessment achievement. The BCAA's target of 95 to 100 percent exceeds this standard.

PM.7 The BCAA also measures the Coefficient of Dispersion (COD) for residential properties located in both urban and rural areas, according to internationally-recognized standards. The COD measures the quality of BCAA's data by virtue of the spread of all the ASRs around its median, or middle number. The lower the COD, the better quality the product. This is a measure of appraisal uniformity. The COD standard set by the IAAO for single family residential properties is under 15 percent for homogeneous (urban) regions and under 20 percent for heterogeneous (rural) regions. The BCAA has set targets of under 10 percent and under 15 percent respectively.

PM.8 The BCAA also measures the COD for non-residential properties. Again, the lower the COD, the better quality the product. The COD standard set by the IAAO for non-residential properties is under 20 percent. The BCAA has set a target of under 20 percent. The COD measures both the quality and uniformity of assessment rolls.

GOAL

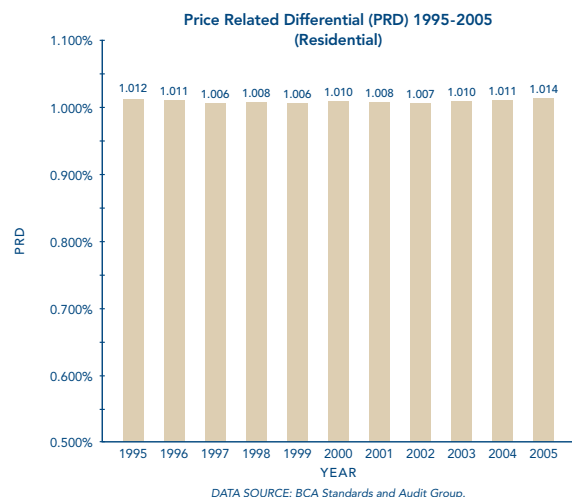
2. PRODUCT QUALITY AND UNIFORMITY

The British Columbia Assessment Authority property assessment services throughout the province will be of the highest quality and fair, equitable and uniform.

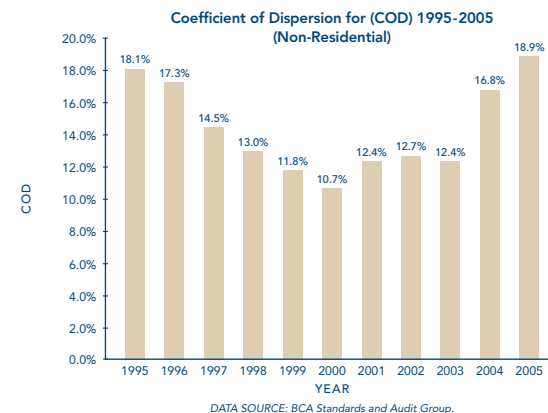
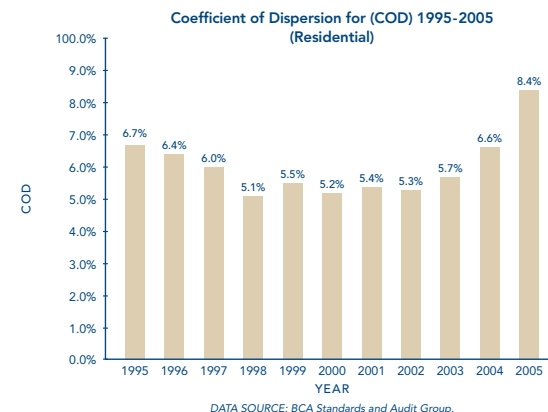
GOAL 2: PERFORMANCE MEASURES – SUMMARY

PM.9 The BCAA measures the Price-Related-Differential (PRD) for residential properties, according to internationally-recognized standards, to determine if assessments are ‘progressive’ or ‘regressive’. Assessments are considered regressive if high-value properties are under-appraised relative to low-value properties. They are considered progressive if high-value properties are over-appraised relative to low-value properties. Significant progressivity or regressivity results in the inequitable distribution of the tax burden, and a good quality assessment should show no sign of either. In short, the PRD measures both the fairness and equity of the assessment rolls by comparing the level of assessment of high-valued property against low-valued property. The IAAO standard for the PRD is between 0.98 and 1.03. A PRD under 0.98 indicates progressivity; over 1.03 indicates regressivity. The British Columbia Assessment Authority has adopted the IAAO standard for the PRD.

Residential properties include mainly single and multi-family dwellings and residential strata properties. Non-residential properties include mainly industrial, commercial and investment properties and excludes those valued by regulation and tax-exempt properties.



PERFORMANCE MEASURES	TARGETS			
	2006 Assessment Roll	2007 Assessment Roll	2008 Assessment Roll	2009 Assessment Roll
PM.5 The median <i>Assessment-to-Sales Ratio</i> for the residential assessment roll in British Columbia will be 97 to 100 percent.	96.67%	97%-100%	97%-100%	97%-100%
PM.6 The median <i>Assessment-to-Sales Ratio</i> for the non-residential assessment roll in British Columbia will be 95 to 100 percent.	95.94%	95%-100%	95%-100%	95%-100%
PM.7 The <i>Coefficient of Dispersion</i> for the provincial assessment roll will be less than 10 percent for homogeneous (urban) residential regions and less than 15 percent for heterogeneous (rural) residential regions.	Homogeneous 6.98% Heterogeneous 9.11%	Less than 10% Less than 15%	Less than 10% Less than 15%	Less than 10% Less than 15%
PM.8 The <i>Coefficient of Dispersion</i> for the provincial assessment roll will be less than 20 percent for non-residential properties.	9.49%	Less than 20%	Less than 20%	Less than 20%
PM.9 The <i>Price-Related Differential</i> will be between 0.98 and 1.03 percent for residential properties.	1.011%	0.98%-1.03%	0.98%-1.03%	0.98%-1.03%



GOAL

3. FISCAL RESPONSIBILITY

The British Columbia Assessment Authority will continue to seek new opportunities to improve operational efficiencies while meeting service delivery targets.

STRATEGIES

The British Columbia Assessment Authority will:

- a. develop greater links and partnerships with local and provincial governments, First Nations and the private sector leading to more efficient and more accurate valuation information by the end of 2006;
- b. implement a data marketing strategy to increase access to data and revenue; and
- c. develop best practices and business rules to ensure uniformity and efficiency.

GOAL 3: PERFORMANCE MEASURES – SUMMARY

PM.10 The BCAA determines the average cost to the taxpayer to service an individual property by dividing total recurring operating expenses less revenue from non-tax levy sources divided by total folios. This performance measure reflects the corporation's commitment to keep assessment services costs to the taxpayer as low as possible despite meeting increased service demands in a progressively complex assessment environment. The Consumer Price Index adjusted cost per property for assessment in British Columbia has been decreasing since 1977, and compares favourably with other jurisdictions that provide a comparable level of service in a similar environment.

PM.11 The BCAA sells, or markets, some data services to select client groups, primarily in the private sector. For example, some clients request custom reports, or use BCAA's data under licensing agreements, and pay fee-for-service. This measure indicates additional revenue that helps to keep taxpayer-funded revenue to a minimum.

PERFORMANCE MEASURES	TARGETS			
	2005 Actual	2006	2007	2008
PM.10 The average cost per property for assessment services funded from property tax levies will be maintained.	\$38.00	\$38.00	\$38.00	\$38.00
PM.11 By the end of 2008, non-tax revenues for the British Columbia Assessment Authority will be increased to \$4.15 million annually.	\$3.35 million	\$3.75 million	\$3.95 million	\$4.15 million

GOAL

4. HUMAN RESOURCES LEADERSHIP

The British Columbia Assessment Authority will attract and retain employees by fostering a climate that encourages productivity through staff fulfillment, continued corporate success and commitment to our shared vision.

STRATEGIES/ACTIONS

The British Columbia Assessment Authority will:

- a. develop and implement a long-term human resources development plan that addresses succession planning, staff retention, capacity issues and the overall needs of the organization;
- b. foster a climate where all employees are focused on serving the customer;
- c. ensure appraisal staff are supported in obtaining professional accreditation;
- d. focus on building a continuous learning culture with employees that will result in personal development, management and leadership; and
- e. maintain low rate of staff turnover.

GOAL

4. HUMAN RESOURCES LEADERSHIP

The British Columbia Assessment Authority will attract and retain employees by fostering a climate that encourages productivity through staff fulfillment, continued corporate success and commitment to our shared vision.

GOAL 4: PERFORMANCE MEASURES – SUMMARY

PM.12 The BCAA has a renewed focus on Customer Service Excellence in 2006 and 100% of staff will be trained in customer service. Developing and measuring this training is an integral part of BCAA's human resources strategy over the next three years to reinforce the BCAA's commitment to delivering excellent service to its customers.

PM.13 Appraisal staff with BCAA have an opportunity to obtain professional accreditation to help them perform their work, and to seek promotions within the corporation. This measure highlights the BCAA's commitment to support and invest in the development of its appraisal staff through professional accreditation. The previous target of 74% has been reduced to reflect a higher incidence of retiring accredited employees necessitating the recruitment of employees who will require three to five years to achieve accreditation.

PM.14 To facilitate the continuous improvement of the organization, an annual Continuous Improvement Measures (CIM) program measures staff satisfaction and organizational performance in key areas, with the goal to improve annually. Surveying of all staff is done in the spring and organization

performance is measured during the summer. The CIM results are available in late summer. This measurement is important to highlight the organization's commitment to continual improvement. Since CIM was implemented in 2002, BCAA's score has improved every year. For comparison purposes, high achieving organizations would score between 450-600 points (out of a possible 1,000), while world class organizations would score between 600-800. Scores over 700 indicate that the survey questions and performance targets may no longer be relevant and should be reevaluated.

PM.15 The British Columbia Assessment Authority has experienced a low rate of staff turnover compared to similar organizations. In 2005, the BCAA staff turnover rate was 4.88 percent, lower than the average of reporting Canadian assessment jurisdictions at 5.1 percent. We will maintain this low turnover rate by continuing to offer employees a challenging work environment, opportunities for advancement, competitive wages and a comprehensive benefits package.

PERFORMANCE MEASURES	TARGETS			
	2005 Actual	2006	2007	2008
PM.12 Percentage of employees receiving customer service training.	25%	100%	100%	100%
PM.13 Percentage of appraisal staff with professional accreditation.	72.22%	71%	71%	71%
PM.14 Corporate Continuous Improvement Measurement results improve annually.	431	+5%	+5%	+5%
PM.15 Maintain low rate of staff turnover.	4.88%	5%	5%	5%

Alignment with Government's Strategic Plan

The British Columbia Assessment Authority used the British Columbia Government Strategic Plan Update 2005/06-2007/08 as the guiding document to develop this Service Plan that outlines our goals, strategies and performance measures/targets. As with the government, our goals and objectives were developed in the context of fiscal responsibility and maintaining the support for communities that provide services for health and education.

The British Columbia Assessment Authority has established four key goals: Customer Service, Product Quality and Uniformity, Fiscal Responsibility and Human Resources Leadership.

Our strategic direction supports the provincial government in achieving its goals as set out in the British Columbia Government Strategic Plan Update 2005/06-2007/08. Specifically, the British Columbia Assessment Authority supports the provincial government's goals in the following ways:

GOAL 1 - A Strong And Vibrant Provincial Economy

The market value property assessment process is very stable and provides the public with accurate assessment information. The British Columbia Assessment Authority also provides its property information products and services to local governments, First Nations, banks, credit unions, law offices and other organizations to use in their daily business. The British Columbia Assessment Authority's information is also used to assist in the administration of the Home Owner Grant and the Tax Deferment Programs.

The British Columbia Assessment Authority also practices fiscal responsibility and is working to improve its financial position by focusing on innovation, being cost-effective and delivering services efficiently. In partnership with the provincial government, we are recommending changes to streamline the property assessment appeal system as well as other changes to assessment legislation to make it more easily understood.

The corporation's goals of Customer Service, Product Quality and Uniformity, Fiscal Responsibility and Human Resources Leadership each contribute to building a strong economic foundation for British Columbia.

GOAL 2 - A Supportive Social Fabric

The British Columbia Assessment Authority produces fair, equitable and uniform property assessments that provide the basis upon which local governments and other authorities raised approximately \$5 billion last year to support a multitude of public services. Of this money, \$2.7 billion is collected for local governments, and \$2.3 billion is collected for schools, hospitals, and provincial government revenue. The corporation also provides assessment services on a contract basis to 55 First Nations communities in British Columbia.

The corporation's goals to develop skilled staff through Human Resources Leadership and strong Customer Service combine to provide greater social security in communities across the province.

GOAL 3 - Safe, Healthy Communities and A Sustainable Environment

The British Columbia Assessment Authority's products and services provide the basis for billions of dollars worth of stable tax funding to support local programs and services to help communities thrive.

By developing the skills, knowledge, and wellness of the British Columbia Assessment Authority's 558 employees, and by providing a safe, healthy, and harassment-free workplace, the British Columbia Assessment Authority's goals of Human Resources Leadership and Customer Service promote safe and healthy communities in BC.

The British Columbia Assessment Authority's work culture promotes caring for others and staff demonstrate this through their participation in various charitable and social causes throughout the province, and is committed to protecting the environment by using energy and materials wisely to conserve natural resources.

In February 2005, the Five Great Goals were outlined by the provincial government for goals pertaining to education, fitness, people at risk, the environment and job creation. In September 2005, in the Throne Speech, these goals were reaffirmed and are presented as follows:

1. Make British Columbia the best-educated, most literate jurisdiction on the continent.
2. Lead the way in North America in healthy living and physical fitness.
3. Build the best system of support in Canada for persons with disabilities, special needs, children at risk, and seniors.
4. Lead the world in sustainable environmental management, with the best air and water quality and the best fisheries management, bar none.
5. Create more jobs per capita than anywhere else in Canada.

To support these goals, the British Columbia Assessment Authority produces fair, equitable and uniform property assessment rolls that provide the basis for local governments and taxing authorities to raise billions of dollars worth of stable tax funding for local programs and services. On an annual basis, approximately \$2.3 billion is raised for schools and \$2.5 billion for local governments to indirectly support education, literacy, healthy living and physical fitness. Local governments, First Nations, banks, credit unions, law offices and other organizations use the British Columbia Assessment Authority's products and services in their daily business. The corporation's data products and services, coupled with a stable market value property assessment process, supports job creation by contributing to a strong economy.

Summary Financial Outlook

Forecast Risks and Sensitivities

The British Columbia Assessment Authority's main priorities for 2006 are the production of the assessment roll and the enhancement of valueBC. During 2005, staff throughout the province received intensive training on the new system and efforts to improve the system will continue through 2006.

During the planning period 2006-2008, there will be continued emphasis on initiatives currently underway, including the enhancement of valueBC, service delivery, E-commerce and access to information, and the appeal system. To mitigate risks inherent in significant projects, the British Columbia Assessment Authority follows a rigorous project management discipline.

The British Columbia Assessment Authority hires temporary seasonal staff to assist with property information collection. During 2006, a multi-year staffing strategy will be implemented to address both succession needs and other risk areas. In addition, permanent staff will be hired for the on-going production of the parking site roll and to coordinate First Nations services.

Summary Financial Outlook

The following table gives the high level 2004 financial revenue and expenditure and forecast for 2005-2008, as well as key forecast assumptions and risks.

Statement of Revenue and Expenditure

(in \$000's)	2004 ACTUAL	2005 FORECAST	2006 FORECAST	2007 FORECAST	2008 FORECAST
REVENUE:					
Tax levies	61,403	63,889	65,711	68,383	70,338
Marketing services	3,349	3,655	3,770	3,970	4,170
Contract revenue ¹	96	4,268	2,020	978	998
Other revenue				152	131
Interest	391	350	400	350	350
Gain (loss) on disposal of fixed assets	159	(65)	–	–	–
	65,398	72,097	71,901	73,833	75,987
EXPENDITURE:					
Salaries and benefits ²	43,715	46,079	46,981	48,854	51,109
Office premises	4,413	4,636	4,769	4,616	4,538
Professional and special services ³	6,048	9,578	7,767	7,429	7,579
Office	3,869	4,579	4,732	4,786	4,744
Travel	2,138	1,846	2,160	2,225	2,292
Appeal costs	1,632	2,176	2,176	2,176	2,176
Interest	68	100	100	100	100
Amortization	2,143	3,125	3,216	3,647	3,449
	64,026	72,119	71,901	73,833	75,987
Excess (deficiency) of revenue over expenditure before non-recurring revenue	1,372	(22)	–	–	–
Non-recurring revenue	747	–	–	–	–
Excess (deficiency) of revenue over expenditure	2,119	(22)	–	–	–

Capital Expenditures

<i>(in \$000's)</i>	2004 ACTUAL	2005 FORECAST	2006 FORECAST	2007 FORECAST	2008 FORECAST
	4,966	5,376	2,305	2,400	3,711

Staffing

<i>Number of full time equivalent (FTE) staff</i>	2004 ACTUAL	2005 FORECAST	2006 FORECAST	2007 FORECAST	2008 FORECAST
Regular	558	550	586	617	628
Temporary	80	142	92	63	63
Total FTE	638	692	678	680	691

- ¹ In March 2005, the British Columbia Assessment Authority signed a contract with the Greater Vancouver Transportation Authority for preparation of a parking site roll for TransLink. Revenues and costs associated with the initial contract to produce the first roll are included in the 2005 and 2006 financial summaries. Estimated revenues and costs for updating the roll have been included for the remainder of the planning period.
- ² Salaries and benefits for 2004 were significantly lower than 2005 mainly due to the capitalization of costs associated with system development in 2004 and the addition of employees in support of the parking site roll in 2005.
- ³ Professional and special services in 2005 includes significant non-recurring costs in support of the new assessment system implementation (valueBC) , the most significant of which are staff training and the continuation of service bureau costs for the old assessment system (CAPAS) during the transition period from CAPAS to valueBC.

Key Assumptions

- The British Columbia Assessment Authority has a December 31 fiscal year end.
- The corporation borrows funds to finance operations and capital expenses during the first half of each fiscal year and repays debt from the proceeds of taxes at the end of July.
- The British Columbia Assessment Authority planned significant expenditures for technology and system upgrades over a four year period to December 31, 2005. With completion of numerous projects, the most significant being the implementation of valueBC, the organization will prepare a new Information Systems Plan in 2006 which will identify information systems projects for the remainder of the planning period.
- For 2004 and for the first quarter of 2005 (prior to implementation of valueBC), certain expenditures directly in support of developing the system (including salaries and benefits) have been capitalized.
- Total tax levies forecast for the years 2006-2008 increase annually, mainly due to new construction.
- In March 2005, the British Columbia Assessment Authority signed a contract with the Greater Vancouver Transportation Authority for preparation of a parking site roll for TransLink. Revenues and costs associated with production of the first roll impact the financial summaries for 2005 and part of 2006. Revenues and costs associated with annual production and support of the roll have for subsequent years been included for the balance of the planning period.
- Salaries and benefits are forecast to support a multi-year staffing strategy which addresses both succession needs and other risk areas to the organization and BC Assessment Authority's customers. In addition, the 2006-2008 forecasts include staff required to support the on-going production of a parking roll and a coordinator for First Nations services.
- Professional and special services are higher than normal in 2005 due to significant training costs in support of valueBC implementation, and continuation of service bureau costs for the old (CAPAS) assessment system while the organization moved to the new (valueBC) assessment system.
- The British Columbia Assessment Authority is required by legislation to cover the cost of the Property Assessment Review Panel (PARP) and the Property Assessment Appeal Board (PAAB). In 2005, the ministry responsible for PARP and PAAB advised that there would be an increase in appeal costs of \$544,000 from 2004 to 2005.
- New assessment system software has been purchased and customization is nearing completion. Amortization of the new system commenced in 2005.

The British Columbia Assessment Authority will:

- continue to exceed the International Association of Assessing Officers' standards for assessment roll quality. These performance measures are *Assessment-to-Sales Ratio, Coefficient of Dispersion, and Price-Related Differential*;
- continue to meet or exceed our customers' expectations for service; and
- continue to fund the complaint and appeal process.

Appendices

APPENDIX A: ASSESSMENT ROLL QUALITY MEASURES

The most important and widely accepted statistical measures of the quality of the assessment roll are the median Assessment-to-Sales Ratio (ASR), the Coefficient of Dispersion (COD), and the Price-Related Differential (PRD). The International Association of Assessing Officers (IAAO) has set standards for each of these statistical measures.³ These form the basis of the critical performance targets.

The reliability of these measures is founded on the records as provided by the Land Title and Survey Authority. The results compare the market value transactions as registered in the Land Title and Survey Authority against the actual value as determined by the appraisers in the British Columbia Assessment Authority (BCAA).

³Further information on the IAAO can be obtained at the International Association of Assessing Officers web site at: www.iaao.org

Assessment-to-Sales Ratio (ASR)

The BCAA measures the ASR for properties according to internationally-recognized standards. The ASR is calculated by dividing the actual value (as determined by BCAA) of a property that has sold, by its selling price, and expressing the result as a percentage.

For example, if a property is assessed with a value of \$243,000, and it sold for \$250,000, the ASR would be 97.2%. In short, the ASR measures how accurately BCAA appraises property at market value.

The IAAO has set a standard for a median ASR of 90 percent to 110 percent for an acceptable level of assessment achievement. The BCAA's target of 97 to 100 percent for residential properties and 95 to 100 percent for non-residential properties exceeds this standard.

Coefficient of Dispersion (COD)

The BCAA also measures the COD for properties located in both urban and rural areas, according to internationally-recognized standards. The COD measures the quality of BCAA's data by virtue of the spread of all the ASRs around its median, or middle number. The lower the COD, the better quality the product. This is a measure of appraisal uniformity.

The COD standard set by the IAAO for single family residential properties is under 15 percent for homogeneous (urban) regions and under 20 percent for heterogeneous (rural) regions. The BCAA has set targets of under 10 percent and under 15 percent respectively. The COD

standard set by the IAAO for non-residential properties is under 20 percent. The BCAA has set a target of under 20 percent.

Price-Related Differential (PRD)

The BCAA also measures the PRD for residential properties, according to internationally-recognized standards, to determine if assessments are 'progressive' or 'regressive'. Assessments are considered regressive if high-value properties are under-appraised relative to low-value properties; they are considered progressive if high-value properties are over-appraised relative to low-value properties. Significant progressivity or regressivity results in the inequitable distribution of the tax burden, and a good quality assessment should show no sign of either. In short, the PRD measures both the fairness and equity of the assessment rolls by comparing the level of assessment of high-valued property against low-valued property.

The IAAO standard for the PRD is between 0.98 and 1.03. A PRD under 0.98 indicates progressivity; over 1.03 indicates regressivity. The British Columbia Assessment Authority has adopted the IAAO standard for the PRD.

Appendices

APPENDIX B: 2006 COMPLETED ASSESSMENT ROLL RESULTS

Residential Property

The following table summarizes the provincial results for single family residential properties. These properties represent 56.9 percent of the parcels in BC and 54.8 percent of the market derived value on the Assessment Roll.

The median ASRs in all categories are well within acceptable levels, being only slightly below the British Columbia Assessment Authority target of 97-100 percent. The CODs are extremely good, well under the British Columbia Assessment Authority target of below 10 percent for homogeneous areas and below 15 percent for heterogeneous areas. All the PRDs also fall within the target range of 0.98 to 1.03.

For the province, from April 1 until September 30, 2005, 96.1% of sales value was captured on the Assessment Roll (\$16.443 billion actual value/\$17.114 billion sales prices).

Roll Quality – 2006 Completed Roll SINGLE FAMILY RESIDENTIAL PROPERTY (April-Sept)

JURISDICTION TYPE	SALES	MEDIAN ASR ⁴	COD ⁵	PRD ⁶
All Jurisdictions	39,189	96.6%	8.0%	1.010
City	23,857	96.7%	7.5%	1.008
District	9,495	96.6%	7.7%	1.012
Town	1,384	96.6%	9.1%	1.014
Village	710	96.6%	11.0%	1.020
Rural	3,743	95.5%	11.2%	1.022
VERTICAL ANALYSIS CATEGORY	SALES	MEDIAN ASR ⁴	COD ⁵	PRD ⁶
Low End Housing (Manual classes: 030 to 060s and 080 to 090s)	6,134	96.1%	11.8%	1.023
Mid Range Housing (Manual classes: 140s and 150s)	25,569	96.6%	7.3%	1.009
High End Housing (Manual classes: 070s, and 160s and above)	1,071	96.8%	7.5%	1.019
⁴ The ASR is calculated by dividing the actual value (as determined by the British Columbia Assessment Authority) of a property that has sold by its selling price, and expressing the result as a percentage. For example, if the British Columbia Assessment Authority assessed a property with a value of \$243,000, and it sold for \$250,000, the ASR would be 97.2 percent.				
⁵ The COD measures how closely a group of numbers is clustered around its median, or middle number. The lower the COD, the better quality the product.				
⁶ The PRD measures the progressivity or regressivity of assessments. Assessments are said to be regressive if high-value properties are under-appraised relative to low-value properties, and progressive if high-value properties are over-appraised relative to low-value properties. Significant progressivity or regressivity results in inequitable distribution of the tax burden. A good quality assessment roll should show no sign of regressivity or progressivity.				

Appendices

Non-Residential Property

The following table summarizes the provincial results for sales of multi-family, strata rental, stores, office buildings and other commercial properties.

The median ASRs and CODs in each category are all within acceptable ranges; for this broad stratification of non-residential properties the 2006 Revised Roll has excellent results.

Roll Quality – 2006 Completed Roll				
PROVINCIAL RESULTS – NON-RESIDENTIAL PROPERTY (Jan-Oct)				
CATEGORY	SALES	MEDIAN ASR ⁷	COD ⁸	PRD ⁹
Multi-Family	148	97.4%	11.1%	1.020
Strata Rental	1,011	95.7%	18.0%	0.967
Stores	735	94.1%	17.3%	1.059
Office Buildings	144	93.1%	16.8%	1.013
Other Commercial	855	93.8%	17.8%	1.143
⁷ The ASR is calculated by dividing the actual value (as determined by the British Columbia Assessment Authority) of a property that has sold by its selling price, and expressing the result as a percentage. For example, if the British Columbia Assessment Authority assessed a property with a value of \$243,000, and it sold for \$250,000, the ASR would be 97.2 percent.				
⁸ The COD measures how closely a group of numbers is clustered around its median, or middle number. The lower the COD, the better quality the product.				
⁹ The PRD measures the progressivity or regressivity of assessments. Assessments are said to be regressive if high-value properties are under-appraised relative to low-value properties, and progressive if high-value properties are over-appraised relative to low-value properties. Significant progressivity or regressivity results in inequitable distribution of the tax burden. A good quality assessment roll should show no sign of regressivity or progressivity.				

Appendices

APPENDIX C: CUSTOMER SURVEYS

The British Columbia Assessment Authority independently surveys customer groups on a regular basis to gauge how they perceive the corporation's mandate, products and resulting customer service. Corporation staff are involved in developing the survey questions and an independent market research company conducts the polling by telephone. The British Columbia Assessment Authority has conducted large-scale surveys with residential property owners in 1991, 1993, 1998, 2004 and 2005. Each survey measures performance improvement from the previous survey with the objective of improving customer service.

The residential property owners customer surveys, conducted in 2004 and 2005, surveyed individuals across the province representing three groups: a) those having no contact with the British Columbia Assessment Authority within the previous year (other than to receive an assessment notice); b) those who had appealed their assessment within the previous two years; and, c) those who had received a property inspection within the previous two years. The results validated that these customers have a high level of satisfaction with the quality of service they received from the British Columbia Assessment Authority. Public perception of the British Columbia Assessment Authority was considered strong, and homeowners believed the assessment method to estimate their property's value was fair.

In 2005, the British Columbia Assessment Authority also conducted surveys with three additional key customer groups – non-residential, First Nations and local government/taxing authorities – using a similar methodology as the residential property owners customer survey. Local government customers were last surveyed in 1999 to measure how well the corporation is serving this key client group.

The British Columbia Assessment Authority plans to conduct similar independent surveys on an annual basis in 2006, 2007 and 2008 to use as a performance benchmark measure to improve customer service.

Appendices

APPENDIX D: CONTINUOUS IMPROVEMENT MEASURES (CIM)

The Continuous Improvement Measures program (CIM) was created internally to facilitate continuous improvement in the British Columbia Assessment Authority by measuring staff satisfaction in key areas and focusing on workgroups, not individuals. CIM positively affects behaviours by focusing through results-based measurement. The survey provides data to assist the British Columbia Assessment Authority in strategic planning and reports to the Executive workgroup strengths and opportunities based on factual information. Surveying of all staff is done in the spring and organization performance is measured during the summer. The CIM results are available in late summer.

Corporately, BCAA has enjoyed continuous improvement since CIM was implemented in 2002. The corporate result of 431 (in 2005) is measured by averaging the results from all 28 workgroups. The target for continuous improvement is to increase the score by five percent per year for the next three years. For comparison purposes, high achieving organizations would score between 450-600 points (out of a possible 1,000), while world class organizations would score between 600-800. Scores over 700 indicate that the survey questions and performance targets may no longer be relevant and should be reevaluated.

Glossary of Terms

Assessment

An assessment is the determination of a property's market value as of July 1 each year. On December 31, BC Assessment mails a Property Assessment Notice to each property owner. The Property Assessment Notice shows the property's market value and contains other important information about the property.

Assessment-to-Sales Ratio

The Assessment-to-Sales Ratio (ASR) is calculated by dividing the assessed value (as determined by BC Assessment) of a property that has sold by its actual selling price, then expressing the result as a percentage. A property with an assessed value of \$243,000 that sold for \$250,000, for example, would have an ASR of 97.2 percent.

Coefficient of Dispersion

The Coefficient of Dispersion (COD) measures how closely a group of numbers is clustered around its median, or middle, number. The lower the COD, the better the product.

Completed Roll

The Completed Roll is produced by BC Assessment and approved by the Assessment Commissioner in December of each year for taxation the following year.

Market Value

Market value is the price expected if a reasonable amount of time is allowed to find a purchaser and if both seller and prospective buyer are fully informed. For assessment purposes in British Columbia, market value is the most probable price that an unencumbered property would sell for on the open market on July 1.

Price-Related Differential

The Price-Related Differential (PRD) measures the progressivity or regressivity of assessments. Assessments are said to be regressive if high-value properties are under-assessed relative to low-value properties. Assessments are progressive if high-value properties are over-assessed. Progressivity or regressivity result in an inequitable distribution of the tax burden.

Property Assessment Review Panel

The Property Assessment Review Panel is a three-member panel appointed annually by the provincial government to review property assessments. The panel ensures that the review is fair and impartial. The panel hears evidence to determine if a property has been valued or classified correctly, or if exemptions were properly applied. Neither the Property Assessment Review Panel nor BC Assessment has jurisdiction or control over taxes or tax rates. Only property assessments may be reviewed. Property taxes cannot be reviewed. Property Assessment Review Panels are independent of BC Assessment and the taxing jurisdictions.

Revised Roll

The Revised Roll includes amendments made by the Assessor and the Property Assessment Review Panels during February and March of each year.

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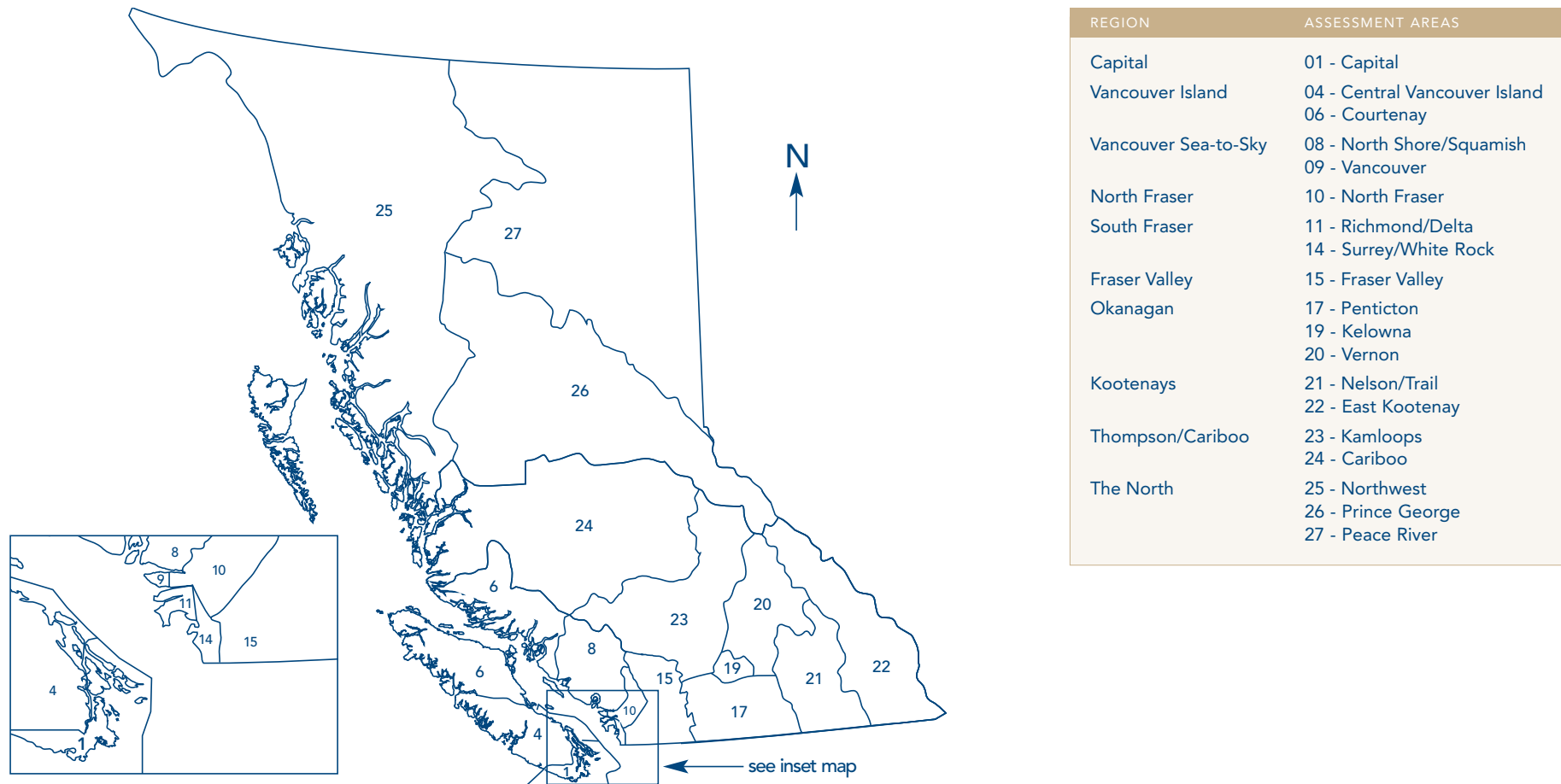
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*Toll free telephone service is available for all locations. Consult www.bcasessment.ca for further information.

Assessment Areas – Map



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