

BC Assessment



2008 | 2010

Service Plan

LETTER OF TRANSMITTAL

February 19, 2008

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 2008–2010 Service Plan.

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



Lillian White

CHAIR
BOARD OF DIRECTORS



Doug Rundell

CHIEF EXECUTIVE OFFICER



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FRONT ROW, SEATED: George Puil (vice-chair), Lillian White (chair), Allen Tozer
BACK ROW, LEFT TO RIGHT: Anna Nyarady, Barry Clark, Eldon Unger, Christopher Nicolls, Fred Graham, Shawn McLaughlin, Janet Heino, Brian Romer.

MESSAGE FROM THE BOARD CHAIR TO THE MINISTER RESPONSIBLE

February 19, 2008

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 Board of Directors and the employees of the British Columbia Assessment Authority, I am pleased to present the corporation's 2008–2010 Service Plan.

BC Assessment is proud of our accomplishments in 2007. During the year we created a new Business and Customer Services Division to improve our customer service delivery model. Improvements were also made to the Property Assessment Review Panel process by increasing the availability of comparative sales information. Despite a strong construction sector and record improvements on the 2008 Assessment Roll, property owners continued to affirm appraised values with stable appeal rates and our annual customer surveys have shown we are meeting our key performance targets.

A significant change for BC Assessment in 2007 was the implementation of Bill 32, the *Assessment Statutes Amendment Act, 2007*. After significant consultation with stakeholder representatives, the new legislation was introduced to address specific assessment issues including: the valuation of port land; major ski hills; and the classification methodology for strata units that provide short term overnight commercial accommodation. Bill 32 also provides for a new corporate governance structure making the Board fully accountable for policy and oversight and for setting corporate direction. Over the next several years, BC Assessment will build on our commitment to transparency, innovation and service excellence. Our vision is to be known for providing easy access to assessment and property information real time, anytime, anywhere.

Our long-term strategy includes the following key priorities:

- making our products and services more transparent and accessible;
- enhancing our culture of continuous customer service and excellence;
- ensuring uniformity and quality in the assessment rolls through consistent and equitable application of statutes, policies and business rules across the province;
- exploring alternative methods to increase efficiency and add value, while containing taxpayer costs for assessment services;
- continuous improvement in communications to property owners about the assessment process and good property taxation principles;
- building our reputation as a model assessment jurisdiction;
- developing new solutions to meet environmental and climate action objectives; and
- being carbon neutral by 2010.

We are proud of our accomplishments and excited about the opportunities for the future.



Lillian White

CHAIR
BOARD OF DIRECTORS

ACCOUNTABILITY STATEMENT

The 2008–2010 Service Plan was prepared under our direction in accordance with the *Budget Transparency and Accountability Act* and the BC Reporting Principles. We are accountable for the contents of the plan, including the selection of performance measures and targets. The performance targets in this plan have been determined based on an evaluation of BC Assessment's operating environment, forecast conditions, risk assessment and past performance.

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, 2007 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.



Lillian White

CHAIR
BOARD OF DIRECTORS



Doug Rundell

CHIEF EXECUTIVE OFFICER



OVERVIEW OF THE ORGANIZATION

BC Assessment is a provincial Crown corporation with a mandate to create uniform assessments which can be relied upon to build sustainable flourishing communities. The Board of Directors provides strategic direction, oversight of management and administers a complete system of property assessment. All operational matters are the responsibility of the Chief Executive Officer.

BC Assessment establishes and maintains uniform real property assessments throughout the province, using current market data as a guide. After determining the correct classification, actual value and tax exemption status of approximately 1.82 million properties across the province, BC Assessment 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 sends an assessment notice to each person named in the assessment roll. For some properties, the assessment roll contains values that are determined in accordance with regulations and Board-approved prescribed rates and manuals. Examples include farm land and major industrial property manuals.

The real estate market creates the value that BC Assessment reports to taxing authorities and property owners. Taxing authorities determine the amount of revenue required to pay for public services, set their property tax rate and apply the rate to the assessed value of properties.

BC Assessment currently employs 686 (full time equivalent) staff in 19 offices throughout British Columbia. The organization currently consists of 10 regions, with 18 areas and assessment offices located throughout the province and a head office in Victoria containing the following divisions to support the assessment offices: Office of the CEO; Assessment; Business and Customer Services; Corporate Services; and Planning, Audit and Legal Services.

In addition to fulfilling their core duties, the divisions are committed to continually improving customer service, streamlining and simplifying legislation and cutting red tape. Three corporate goals supported by strategies and performance measures, outlined beginning on page 20, form BC Assessment's strategic direction.



STATEMENT OF CORPORATE GOVERNANCE PRACTICES

BC Assessment is a publicly funded corporation constituted under the *Assessment Authority Act* and governed by a Board of Directors. The Board of Directors of BC Assessment provides strategic direction, policy leadership and performance review, and the Chief Executive Officer is responsible for operational matters. Members of the Board are:

Lillian White – Delta, Chair

George Puil – Vancouver, Vice Chair

Barry Clark – Nanaimo

Fred Graham – Cranbrook

Janet Heino – Victoria

Shawn McLaughlin – Prince George

Christopher Nicolls – Vancouver

Anna Nyarady – Vancouver

Brian Romer – Sechelt

Allen Tozer – Westbank

Eldon Unger – Chilliwack

For more information, please refer to the website at: www.bcasassessment.ca/about/board.asp

Members of the Senior Management Team are:

Doug Rundell – Chief Executive Officer

Peter Bretherton – Executive Director, Assessment

Connie Fair – Executive Director, Business and Customer Services

David Highfield – Executive Director, Assessment

Laurie McAmmond – Executive Director, Corporate Services

Bruce Turner – Executive Director, Planning, Audit and Legal Services

For more information, please refer to the website at: www.bcasassessment.ca/about/executive.asp

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

AUDIT AND FINANCE COMMITTEE

- This committee deals with all matters relating to financial policies and the annual budget.
- Christopher Nicolls (Chair), Lillian White (Vice Chair), Janet Heino, George Puil and Brian Romer.

CLIMATE ACTION COMMITTEE

- This committee reviews and approves climate action initiatives and the corporate carbon neutral action plan.
- Shawn McLaughlin (Chair), Anna Nyarady, George Puil and Brian Romer.

GOVERNANCE COMMITTEE

- This committee reviews, monitors, and reports on Board effectiveness and deals with all matters relating to governance.
- Anna Nyarady (Chair), Barry Clark (Vice Chair), Shawn McLaughlin, and Lillian White.

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.
- Allen Tozer (Chair), Christopher Nicolls (Vice Chair), Shawn McLaughlin, and Anna Nyarady.

POLICY, PLANNING AND SERVICE AUDIT COMMITTEE

- This committee deals with all matters pertaining to the Performance Plan, the service audit, and inter-governmental and community policies.
- George Puil (Chair), Eldon Unger (Vice Chair), Fred Graham and Anna Nyarady.

The Board of Directors has adopted the guiding principles included in the provincial government's Governance Framework. The Best Practice Guidelines can be found at: www.lcs.gov.bc.ca/brdo/governance/corporateguidelines.pdf

The BC Assessment board governance practices are available at: www.bcasessment.ca/about/board.asp

A Shareholder's Letter of Expectations was signed on July 14, 2007 by the Minister of Small Business and Revenue and on July 25, 2007 by the Chair of the Board of Directors. 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 Shareholder's Letter of Expectations directs BC Assessment to:

- establish and maintain property assessments that are uniform in the whole of British Columbia in accordance with the *Assessment Act*;
- provide support and input for government's changes to the property assessment system by implementing the amendments contained in the *Assessment Statutes Amendment Act, 2007* (also known as Bill 32, 2007); and

- support the government's five Great Goals for a Golden Decade and government's Strategic Plan www.bcbudget.gov.bc.ca/2008/stplan.

In addition, the Shareholder's Letter of Expectations directs the corporation to take the following actions:

- work closely with the Ministry of Small Business and Revenue (Ministry) to implement changes contained in the *Assessment Statutes Amendment Act 2007*, (Bill 32, 2007);
- work closely with government ministries on projects approved by the Minister;
- continue to enhance the customer service focus of the property assessment system by focusing on streamlining and simplifying processes for taxpayers, focusing on taxpayer fairness and equity and by providing timely and meaningful customer service experiences;
- continue to review the methodology used to determine the assessed value and classification of properties and determine if there are other, more appropriate options;
- ensure property assessment services provided by BC Assessment throughout the province will be fair, equitable and uniform while providing a level of service that is of the highest quality and meets customers' and the Ministry's expectations through continuous improvement in our Service Commitment and Service Standards;
- continue to seek new proactive solutions and opportunities to improve operational efficiencies while meeting service delivery targets; and
- develop and implement programs to attract, develop and retain qualified and motivated staff.

For further information and a complete copy of our Shareholder's Letter of Expectations, please visit the Crown Agencies Secretariat website at: www.gov.bc.ca/cas/attachments/shareholders/2007/bcaa_sle_2007.pdf



PRODUCTS AND SERVICES

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

The assessment rolls provide a fair and equitable base from which local governments and the provincial government raise \$5.25 billion annually in property taxes. Of this money, \$2.92 billion is collected for local governments and \$2.33 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.

BC Assessment is primarily funded through property tax levies. Each year, BC Assessment levies a tax upon taxable property in the province. The 2008 revenue forecast has tax levies, payments in lieu of taxes and contract income from First Nations.

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 BC Assessment and approved by the Board of Directors 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 are provided to exempt property owners and municipalities and provide a foundation for grants in lieu of property taxes.

ASSESSMENT NOTICES

BC Assessment 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 1.82 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.bcassessment.ca/products/enotice/index.asp.

For the majority of properties, the assessment is the estimation of a property's market value as of July 1 each year.

FIRST NATIONS ASSESSMENT ROLLS

BC Assessment 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

BC Assessment provides several products and services 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 \$4.0 million in 2008.

CUSTOMER SERVICE

BC Assessment is continually working to improve our customer service. Online services are popular with the public and BC Assessment is responding to demand for web-based property assessment information. Our public site, www.bcassessment.ca, gives customers access to information about the property assessment process, in easy-to-understand terms. Assessments and Sales by Address 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 which is the inquiry period and time when the Property Assessment Review Panel addresses complaints. Assessments and Sales by Address is also available in paper form at assessment offices, most libraries, municipal halls and Government Agents offices.

Customers are able to provide feedback to our management in several ways, including phone, fax, e-mail and front-counter contact. Each year, independent customer surveys are conducted with various property owners to determine how well BC Assessment is serving its customers' needs. Special services for customers with disabilities include wheelchair access at all office facilities and our public website includes a text sizing feature for visually impaired clients.

COMMUNICATIONS

BC Assessment provides information to the public through:

- 1) our corporate website:
www.bcasessment.ca;
- 2) CivicInfo BC www.civicinfo.bc.ca, which is a local government information sharing site;
- 3) BC OnLine www.bconline.gov.bc.ca;
- 4) Assessment LinkBC, an online datamart for local governments; and
- 5) direct communication with staff at assessment offices. Information on property assessments can be provided in several languages at area offices throughout the province. All of our offices offer convenient toll-free telephone service and generic e-mail addresses.

REVIEW PROCESS

BC Assessment advances the broad public interest by ensuring that the assessment rolls accurately represent values and provides a fair, equitable and uniform basis for property taxation. Property owners who question the accuracy or impartiality of their assessment often resolve these issues by meeting with staff at BC Assessment's local offices. If issues are unresolved, property owners may seek a review by independent tribunals. The first level of appeal is to the Property Assessment Review Panel (PARP)¹ – provided property owners have applied in writing or by electronic notification by January 31. 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 BC Assessment and the taxing jurisdictions. Higher courts hear appeals based on matters of law.

¹ Further information on PARP can be obtained at the Ministry of Small Business and Revenue website at: www.sbr.gov.bc.ca/parp/

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

Uniformity and equity: the core of our business

PLANNING CONTEXT AND KEY STRATEGIC ISSUES

The following discussion gives an overview of the external and internal strategic issues facing BC Assessment. There are risks and opportunities related to these strategic issues that are considered in light of our corporate capacity.

EXTERNAL BUSINESS ENVIRONMENT

The real estate market has been extremely active as a result of British Columbia's growing economy, low unemployment and positive consumer confidence. As BC Assessment's mandate is to produce assessments that are fair, equitable and uniform, throughout the province, an active real estate market has a significant impact on the capacity of the organization. Other external factors will also have an impact on the operations of BC Assessment.

• Client Service Solutions

BC Assessment's customer and client expectations for products, services and assessment roll quality continue to change, placing higher demands on the assessment roll with regard to uniformity, consistency and accuracy.

The corporation is working with representatives of our client groups to improve the quality and timeliness of the data we provide and to streamline and enhance data access. We will continue to promote the use of Assessment LinkBC to local governments.

BC Assessment is also examining opportunities to provide additional information to meet our customers' needs. A consultation process is underway to determine what new information to include on the annual Assessment Notices, how we can deliver it most efficiently and effectively, and the processes needed to improve customer service using valueBC.



The requirements of an informed business sector and expanded public access to expert information and advice requires the corporation to continuously enhance the legislative and regulatory framework, to provide evolving assessment solutions and address complex property issues. These will provide BC Assessment with the opportunity to resolve issues and improve the level of customer satisfaction.

The corporation uses a consultative process with key stakeholders to implement policy and propose regulatory amendments where necessary. BC Assessment consults with a variety of property owner groups including: Industrial, Commercial and Investment; Hotels; Major Industrial Properties; major offices; and electrical power producing properties. These venues provide valuable information to the respective participants regarding the future direction of assessments and facilitate meaningful feedback. We will be extending this initiative with our major customers to develop better assessment solutions and improved customer service.

BC Assessment continues to develop partnership opportunities to deliver our products and services. Staff regularly attend and sponsor provincial, national, and international conferences and events that promote industry and government networking.

- **Financial Challenges**

Property tax levies provide the majority of BC Assessment's revenues. Growth in the number of properties that are assessed annually along with a changing and evolving workforce presents financial and reliability risks to the organization. We are attempting to reduce these risks by implementing specialization, by streamlining the collection and distribution of assessment data and by increasing the use of technology to be more efficient and cost effective.

INTERNAL BUSINESS ENVIRONMENT

While the external events in British Columbia have a direct impact on the operations of BC Assessment, there are internal issues facing the corporation that are equally important.

• The Employment Market and Succession Planning

Over the next four years approximately 17 percent of BC Assessment's current workforce will be eligible to retire. The number of pending retirements and a highly competitive labour market are making it very difficult to attract and retain the number of skilled appraisal staff required to deliver on our mandate. This is a significant issue for a professional appraisal organization that has to develop its capacity using a multi-year apprenticeship model.

BC Assessment has hired 200 new people in the last three years, representing almost one third of our staff. This has created significant changes in roles and an urgent need for the transfer of knowledge and the development of the new people.

To address these challenges, we are focusing on new recruitment techniques, employee orientation and engagement programs, leadership development opportunities and other human resource initiatives.

• Technology

Technological change continues to impact the assessment field and is creating opportunities for greater efficiency as well as challenges in terms of IT Governance, capital costs, operating process improvements and human resource development.

During 2008, a new three year business systems plan will be developed, to support future operational requirements and to guide our investment in technology. The corporation is committed to improving the functionality and services available on its website and to providing property and assessment information real time, anytime, anywhere. We are actively evaluating new data collection technologies, including: satellite imagery, digital aerial photography, and oblique imagery. These new data collection technologies have significant potential to improve operational efficiency and effectiveness.

• Information Transparency

A significant and growing number of property owners want to receive information by phone and the Internet. Assessment and Sales by Address enables property owners to compare their property assessment to their neighbours and other similar properties. This is a very popular feature among customers that visit our website, and feedback indicates that this information will be utilized year round.

• Reliability of Our Data

The collection and use of property data is a core business function at BC Assessment. The reliability of our data is constantly being strengthened by the adoption of a coordinated internal reporting framework based on three pillars:

- 1) policy and business rules;
- 2) quality assurance; and
- 3) data validation.

This framework will ensure that property owners and local governments can rely on the accuracy and uniformity of the information we provide.

- **Benchmarking**

BC Assessment has been working closely with comparable jurisdictions to exchange and review information on a confidential basis, which will assist us in implementing improvements in areas such as: appraisal practice and policy development, quality measurement, audit techniques, key performance indicators, customer service and surveying, performance measurement, and our legislative framework.

RISK MANAGEMENT

The corporation is systematically building and improving its risk management strategy to effectively manage the uncertainties faced by BC Assessment. Senior managers have identified the principal strategic risks and opportunities for the corporation in terms of our three key goals. Our risk management process has been designed to achieve an appropriate balance between realizing opportunities and minimizing potential losses. It is an integral part of good management practice and an essential element of good corporate governance.

RISK: Loss of Experienced Staff and Leadership Capacity

Strategy: BC Assessment has implemented a forecasting model to assist with planning for staff retirements. A recruitment and retention strategy is being implemented with specific actions aimed at marketing BC Assessment to prospective employees and retaining current, qualified employees in a highly competitive appraisal market.

RISK: Data Integrity and Quality

Strategy: Quality Assurance and Audit departments regularly audit data to ensure BC Assessment can continue to produce accurate and uniform property assessments.

RISK: Public Reputation and Confidence

Strategy: We have developed a Customer Service Excellence Program that includes our Service Commitment and Service Standards to help guide staff interactions with the public. BC Assessment conducts customer surveys and analyzes media coverage to improve performance. The program supports the existing Standards of Conduct which are intended to protect employees and BC Assessment from allegations of conflict of interest and to prevent circumstances that could damage the reputation of BC Assessment or its employees.

OPPORTUNITY: Changing Customer Expectations

BC Assessment will increasingly provide new assessment solutions and property information to clients such as: property owners who need solutions to economic, taxation or regulatory issues and local governments for specific business purposes. The information is provided in the form of ad hoc reports or analysis and assists clients with budgeting and future planning.

OPPORTUNITY: Information Availability 24/7 and Transparency

Respondents to our annual customer survey indicate that our website is informative and user friendly, particularly the Assessments and Sales by Address feature. The single biggest request for improvement from property owners is to have year-round access.

BC Assessment is exploring delivery of core assessment information to property owners electronically whenever they need it.

The corporation is committed to being fair and transparent.

OPPORTUNITY:

Electronic Transfer of Data

The efficiency and accuracy of data collection and dissemination can be improved by keying an element once and only once. By electronically linking our data collection systems with clients such as the BC Oil and Gas Commission, BC Land Title and Survey Authority and local governments, we can eliminate redundancy and improve the reliability and consistency of our data.

ORGANIZATIONAL CAPACITY

BC Assessment produces assessment rolls each year by the December 31 deadline. This is accomplished while facing the following capacity challenges:

- approximately 37,000 newly created land parcels in 2007 compared to 2006 with new construction and additions valued at \$21.6 billion;
- a highly competitive labour market and a significant number of pending retirements; and
- a dynamic real estate market.

BC Assessment responds to these challenges through:

- leadership and strategic planning at the Board, Executive, and local office levels;
- a professional, motivated and team-oriented workforce;
- partnership and consultation with all levels of government, stakeholders, and clients;
- a project management approach to achieve work objectives;
- strategies to increase knowledge, skills, and abilities through succession planning and effective recruitment;
- an enterprise risk management strategy;
- new technologies to cost effectively improve data quality and integrity;
- innovative and efficient valuation methodologies; and
- advanced technical capabilities.

STRATEGIC CONTEXT

VISION

To be the best choice for property information and assessment solutions for the benefit of British Columbians – real time, anytime, anywhere.

MISSION

To create uniform assessments which can be relied upon to build sustainable, flourishing communities (local, regional and provincial).

VALUES

Integrity: We deliver what we promise – dependable, accurate, consistent.

Transparency: We conduct ourselves and our business in ways that are open, fair, honest and trustworthy.

Impartiality: We are objective and unbiased. We do our work and make decisions without favour or prejudice.

SERVICE COMMITMENT

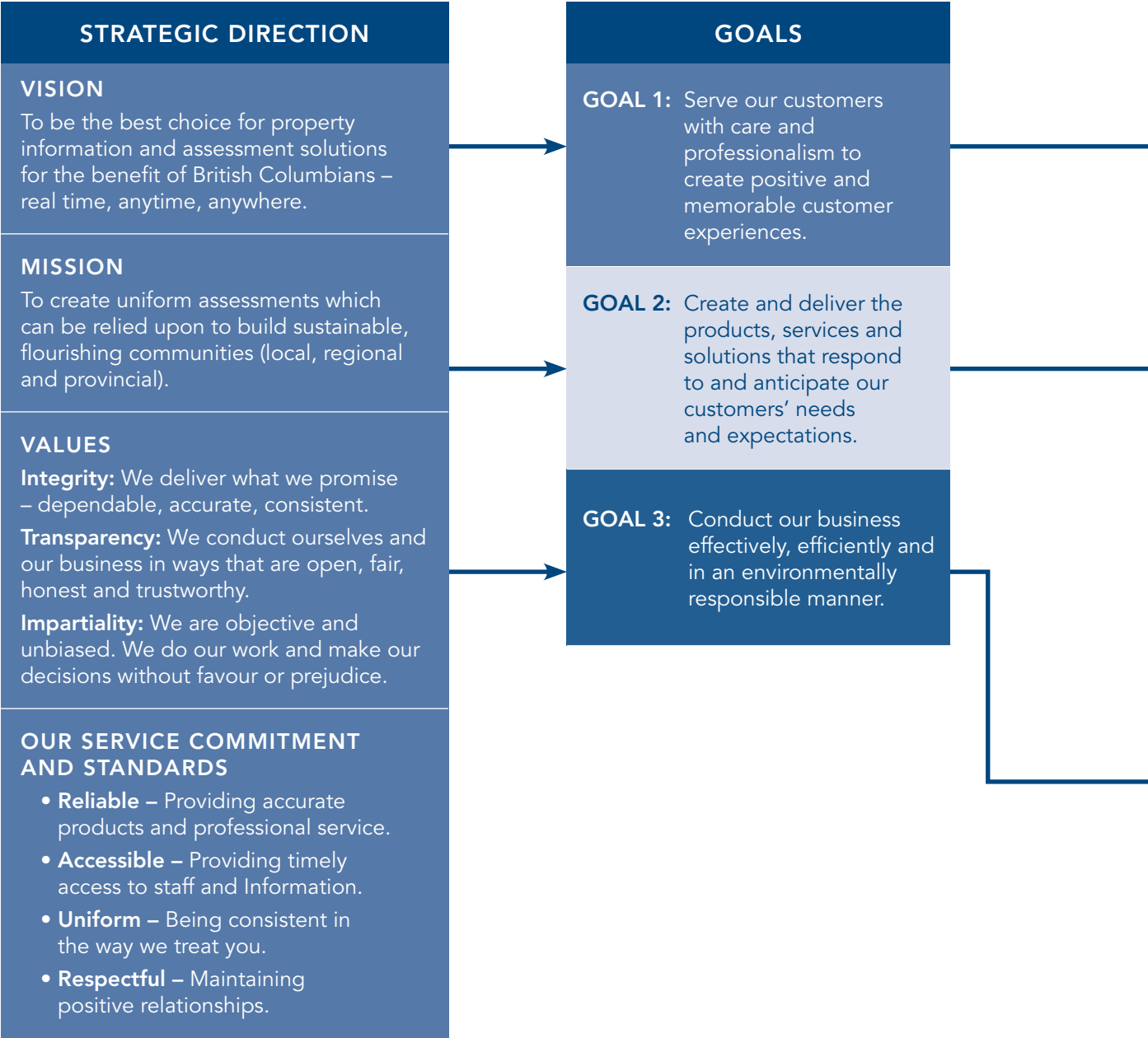
Reliable: Providing accurate products and professional service.

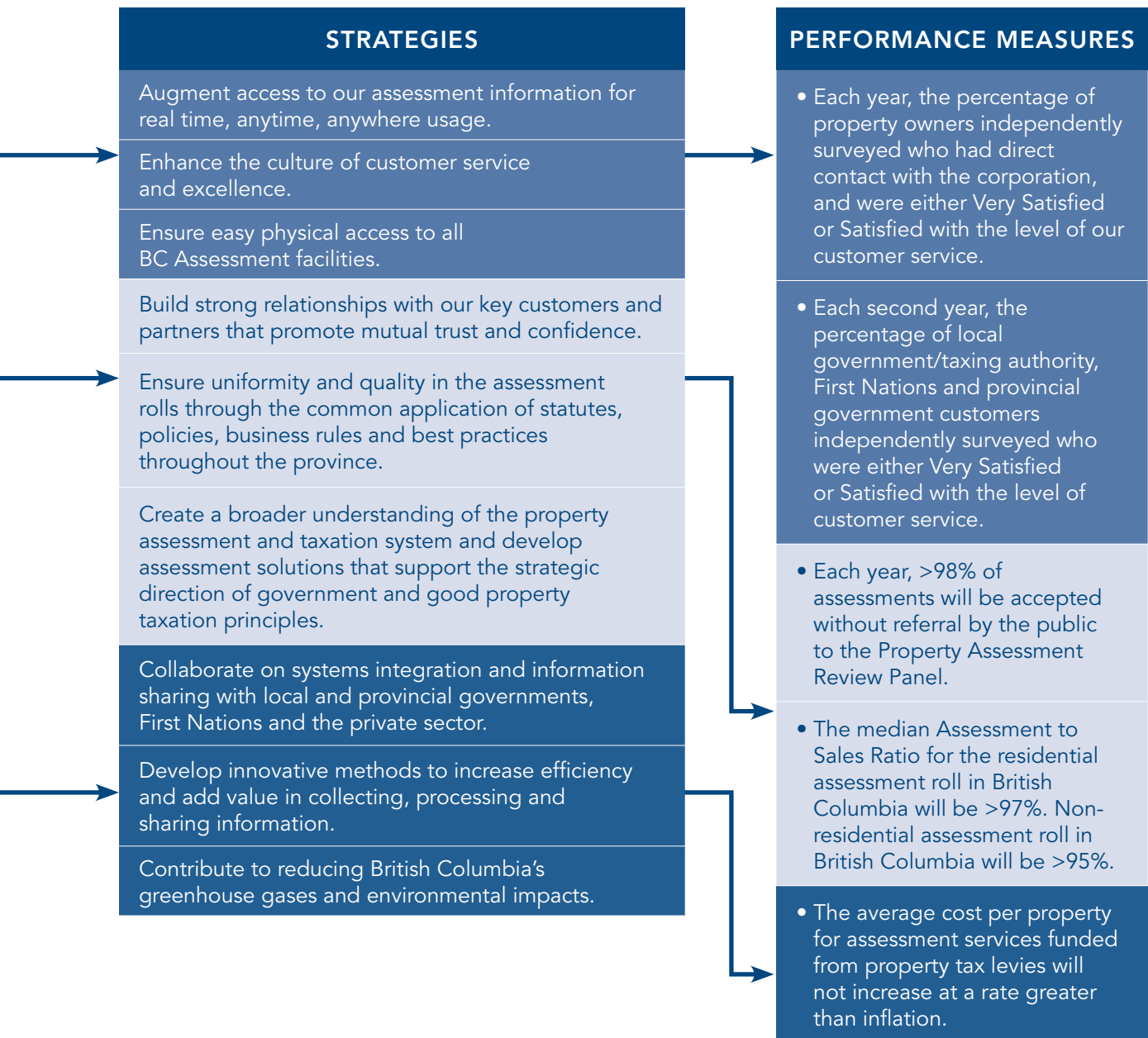
Accessible: Providing timely access to staff and information.

Uniform: Being consistent in the way we treat you.

Respectful: Maintaining positive relationships.

ORIGINS OF PERFORMANCE INDICATORS





Assessment solutions that work for you

GOALS, STRATEGIES, AND PERFORMANCE MEASURES

To fulfil our mandate and achieve our vision, BC Assessment has established three key goals:

- 1** Serve our customers with care and professionalism;
- 2** Create and deliver valued products services and solutions; and
- 3** Conduct our business effectively, efficiently and be environmentally responsible.

For each goal, BC Assessment has established strategies from 2008 through 2010. Over this time frame, BC Assessment will consider how effectively we are implementing our strategies, 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 vision, mission, values, goals, strategies and performance measures in a simple, graphic format.

BC Assessment uses the provincial government's strategic plan as the guiding document to develop this Service Plan outlining our goals, strategies and performance measures/targets. As with the government, our goals were developed in the context of fiscal responsibility and maintaining 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 Province of British Columbia Strategic Plan 2007/08–2008/10.

Climate change has been identified as one of the greatest challenges facing nations, governments, businesses and citizens in the 21st century. The Province has set clear direction for public sector organizations: BC Assessment will implement an effective program to achieve carbon neutrality by the close of 2010. We will design, develop, manage, report and verify our greenhouse gas (GHG) inventory using a targeted approach.

In 2008 we will establish a historical base year for GHG emissions and removals for comparative purposes, set reduction targets, and meet the requirements of the *Greenhouse Gas Reduction Targets Act*. The corporation will plan and implement actions to reduce or prevent GHG emissions through the following types of initiatives:

- energy demand and use management;
- energy efficiency;
- technology or process improvements;
- management of transport and travel demands; and
- fuel switching or substitution.

We will continue to implement and monitor new approaches, in our commitment to reduce GHG emissions.

GOAL 1	STRATEGIES			
<p>Serve our customers with care and professionalism to create positive and memorable customer experiences.</p>	<p>1.1 Augment access to our assessment information for real time, anytime, anywhere usage.</p> <p>1.2 Enhance the culture of customer service and excellence.</p> <p>1.3 Ensure easy physical access to all BC Assessment facilities.</p>			
PERFORMANCE MEASURES	2007 Actual	2008 Target	2009 Target	2010 Target
<p>PM.1 Each year, the percentage of property owners independently surveyed who had direct contact with the corporation and were either Very Satisfied or Satisfied with the level of customer service.</p>	<p>82% +/-2% Target Achieved</p>	<p>83.5% +/-2%</p>	<p>84.0% +/-2%</p>	<p>84.5% +/-2%</p>
<p>PM.2 Each survey 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.</p>	<p>95% +/-5% Target Achieved</p>	<p>95% +/-5%</p>	<p>95% +/-5%</p>	<p>95% +/-5%</p>

GOAL 2	STRATEGIES			
<p>Create and deliver the products, services and solutions that respond to and anticipate our customers' needs and expectations.</p>	<p>2.1 Build strong relationships with our key customers and partners that promote mutual trust and confidence.</p> <p>2.2 Ensure uniformity and quality in the assessment rolls through the common application of statutes, policies, business rules and best practices throughout the province.</p> <p>2.3 Create a broader understanding of the property assessment and taxation system and develop assessment solutions that support the strategic direction of government and good property taxation principles.</p>			
PERFORMANCE MEASURES	2007 Actual	2008 Target	2009 Target	2010 Target
<p>PM.3 The relationship between assessed value and sale prices (the Median Assessment to Sales Ratio) for:</p> <ul style="list-style-type: none"> • residential roll >97%; • non-residential roll >95%. 	96.5% 94.7%	>97% >95%	>97% >95%	>97% >95%
<p>PM.4 Each year, >98% of all assessments will be accepted without referral by the public to the Property Assessment Review Panel.</p>	97.9%	98%	98%	98%

GOAL 3	STRATEGIES			
<p>Conduct our business effectively, efficiently, and in an environmentally responsible manner.</p>	<p>3.1 Collaborate on systems integration and sharing with local and provincial governments, First Nations and the private sector.</p> <p>3.2 Develop innovative methods to increase efficiency and add value in collecting, processing and sharing information.</p> <p>3.3 Contribute to reducing British Columbia's greenhouse gases and environmental impacts.</p>			
PERFORMANCE MEASURES	2007 Actual	2008 Target	2009 Target	2010 Target
<p>PM.5 The average cost per property for assessment services funded from property tax levies will not increase at a rate greater than inflation.</p>	\$38	\$39	\$40	\$41



PERFORMANCE MEASURES – SUMMARY

PM.1 Each year, BC Assessment independently surveys residential and non-residential property owners, asking questions about products and services. This measure indicates the *overall* satisfaction with the quality of service for those surveyed who have had *direct* contact with BC Assessment (e.g., phoned or visited an office; sample of 188 and 251 people respectively). 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.2 Each second year, BC Assessment independently surveys local government/taxing authorities, First Nations, and provincial government customers, asking questions about products and services (Provincial government customers were 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 with BC Assessment (sample of 201 local government/taxing authority, 32 First Nations and 39 provincial government clients). 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.3 BC Assessment measures the Assessment to Sales Ratio (ASR) for residential and non-residential properties, according to internationally recognized standards. The ASR is calculated by dividing the actual value (as determined by BC Assessment) 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 BC Assessment appraises property at market value. The International Association of Assessing Officers has set a standard for a median ASR of 90 percent to 110 percent for an acceptable level of assessment achievement. BC Assessment's target of 97 to 100 percent for residential properties and 95 to 100 percent for non-residential properties exceeds this standard.

PM.4 BC Assessment tracks annual statistics to determine how many residential and non-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 three percent of all 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.5 BC Assessment 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.

DELETED PERFORMANCE MEASURES

- PM. Percentage of appraisal staff with professional accreditation.
- PM. Minimize staff turnover.
- PM. The Coefficient of Dispersion for the provincial assessment roll
- PM. The Price-Related-Differential

These former performance measures will continue to be used internally within BC Assessment to gauge our effectiveness in maintaining and developing sufficient expertise in critical areas and to gauge the uniformity and reliability of the provincial assessment roll.

SUMMARY FINANCIAL OUTLOOK

The following table gives the high-level 2007 financial revenue and expenditure forecast for 2008–2010, as well as key forecast assumptions and risks.

Statement of Revenue and Expenditure

(in \$000's)	2006 ACTUAL	2007 FORECAST	2008 FORECAST	2009 FORECAST	2010 FORECAST
REVENUE:					
Tax levies, payments in lieu of taxes and First Nations revenue	65,219	66,554	70,308	73,823	77,365
Data access services	3,395	3,795	4,025	4,175	4,325
Contract revenue ¹	2,396	690	40	–	–
Other revenue	78	31	177	188	188
Interest	752	875	700	650	600
Grant from the Province of BC ²	2,343				
	74,183	71,945	75,250	78,836	82,478
EXPENDITURE:					
Salaries and benefits ³	49,316	48,841	50,338	52,034	53,850
Professional and special services	6,997	7,290	7,630	7,864	8,235
Office premises	4,569	4,714	5,181	5,756	5,875
Office	4,167	4,835	5,291	5,451	5,537
Travel	1,636	1,692	1,700	1,723	1,775
Appeal costs	2,010	2,477	2,825	2,730	2,760
Bad debts	1	28	–	–	–
Interest	111	125	115	115	115
Amortization	3,069	3,387	3,926	4,224	4,682
	71,876	73,389	77,006	79,897	82,829
Excess (deficiency) of revenue over expenditure ³	2,307	(1,444)	(1,756)	(1,061)	(351)

Capital Expenditures

(in \$000's)	2006 ACTUAL	2007 FORECAST	2008 FORECAST	2009 FORECAST	2010 FORECAST
	2,755	3,001	6,848	3,827	2,742

Staffing

(in \$000's)	2006 ACTUAL	2007 FORECAST	2008 FORECAST	2009 FORECAST	2010 FORECAST
Number of Full Time Equivalent (FTE)	670	689	658	658	658

¹ In March 2005, the British Columbia Assessment Authority signed a contract with the Greater Vancouver Transportation Authority (GVTA) for preparation of a parking site roll for TransLink. On November 30, 2007, legislation was amended to eliminate the parking site roll. Financial estimates for 2008–2010 reflect the termination of the contract with GVTA.

² Salaries and benefits for 2006 include an incentive payment to employees funded by a grant from the provincial government totaling \$2.3 million.

³ The planned deficiency of revenue over expenditure for 2008–2010 is funded from equity.

We Value BC and our future

HYPERLINKS TO ADDITIONAL INFORMATION

A: [CORPORATE LOGIC MODEL](#)

B: [2007 COMPLETED ASSESSMENT ROLL RESULTS](#)

C: [CUSTOMER SURVEYS](#)

D: [GLOSSARY OF TERMS](#)

E: [ASSESSMENT AREAS MAP](#)



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National Library of Canada Cataloguing in Publication Data

British Columbia Assessment Authority.

Service plan. -- 2002/2004-

Annual.

Cover title: BC Assessment service plan.

Also available on the Internet.

Continues: British Columbia Assessment Authority. Performance plan. ISSN 1496-872X.

ISSN 1710-1980 = Service plan (British Columbia Assessment Authority)

1. British Columbia Assessment Authority -- Periodicals. 2. Tax assessments -- British Columbia -- Periodicals.

3. Real property tax -- British Columbia -- Periodicals.

I. Title. II. Title: BC Assessment service plan

HJ4293.B7B74 352.4'4'0971105 C2004-960013-3

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