



BC ASSESSMENT

**2017 – 2019
SERVICE PLAN**

September 2017



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Board Chair Accountability Statement



The 2017–2019 BC Assessment Service Plan was prepared under the Board’s direction in accordance with the *Budget Transparency and Accountability Act*. The plan is consistent with government's strategic priorities and fiscal plan. The Board is accountable for the contents of the plan, including what has been included in the plan and how it has been reported. The Board is responsible for the validity and reliability of the information included in the plan.

All significant assumptions, policy decisions, events and identified risks, as of August 18, 2017 have been considered in preparing the plan. The performance measures presented are consistent with the *Budget Transparency and Accountability Act*, BC Assessment’s mandate and goals, and focus on aspects critical to the organization’s performance. The targets in this plan have been determined based on an assessment of BC Assessment’s operating environment, forecast conditions, risk assessment and past performance.

A handwritten signature in black ink that reads "Judy Rogers". The signature is written in a cursive, flowing style.

Judy Rogers
Board Chair

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Strategic Direction and Operating Environment

Strategic Direction

The *Assessment Act* provides BC Assessment with the mandate to provide real property assessments that are uniform in the whole of British Columbia. We produce an annual Assessment Roll for over two million properties in the province that provides fair, equitable, independent and trusted property assessments. BC Assessment plays a vital role in British Columbia's property tax system that provides about \$7.5 billion annually to support communities and a strong economy.

We continue to move forward as a customer-centric organization that creates value for our customers by enhancing our assessment-related products and property information services. The establishment of a division focused on supporting our customers helps us to gain an in-depth understanding of their needs, and to respond with high-impact and cost-effective products and services. Replacement of our aging core property assessment and support systems will allow us to develop and implement digital capabilities for customer interactions, property data access and information exchange. Our commitment to data quality continues to drive investments in data management processes and systems to maximize the value of our property data for all British Columbians.

In support of the United Nations Declaration on the Rights of Indigenous Peoples, BC Assessment assists First Nations in the exercise of their jurisdiction over real property taxation. This work helps build capacity in First Nations to administer their taxation system to establish a stable tax base to support their local community.

BC Assessment will execute the direction shown in the 2017 Mandate Letter.

Operating Environment

The significant market movement in real estate has dominated headlines. We have responded by creating a Market Activity Response Team and by investing additional resources in our core Assessment Division to ensure quality assessment rolls now and into the future. While our current systems have proven to be reliable, we recognize the need to upgrade our core assessment technology to improve data quality, and expand the use and access to our property data. These requirements, combined with the additional workload created by market activity and the addition of approximately 20,000 new properties annually to the assessment roll, will continue to exert pressure on the financial capacity of BC Assessment.

BC Assessment monitors and proactively manages significant business risks, including: improving and sustaining property data accuracy; addressing cyber security threats; keeping pace with rapid changes in technology; managing organizational change; and, predicting assessment appeal levels and associated operational pressures and costs. Significant opportunities to help us achieve our Performance Plan stated goals include: leveraging our property data to provide valuable property information products and services; optimizing technology and business processes to enhance productivity; investing in the skills and engagement of our employees; and, exploring relationships for information exchange and cost sharing, consistent with the Province's open data policy.

Performance Plan

Goals, Objectives, Strategies and Performance Measures

For the *2017–2019 Service Plan*, we refined our goals, strategies and performance measures to ensure that we provide optimum support for government’s commitment to build a strong, sustainable, innovative economy that works for everyone. These changes reflect our commitment to improving how we perform our work and manage our customer-facing activities.

Our refined strategies create the conditions in which we will continue to realize BC Assessment’s mission of creating uniform assessments and trusted property information to support economic and social prosperity in B.C.

Goal 1: Our work delivers an accurate assessment roll with current property information in a financially responsible manner

BC Assessment is committed to improving operational and cost effectiveness while delivering a high quality Assessment Roll. Continued innovation in assessment processes and services will enable BC Assessment to contribute to a stable tax base and continue to provide affordable assessment solutions.

As an assessment organization, accurate information about properties is critical to the delivery of fair and uniform assessments. We therefore invest heavily in property data accuracy programs, in which we use innovative methods to collect and verify data at unprecedented levels as the number of properties in British Columbia continues to grow. The replacement of our core mass appraisal system will allow us to take advantage of significant advancements in digital technologies and to improve both our assessment and business practices.

Strategies

- Invest in assessment quality management initiatives that increase the accuracy and advance the fairness of our annual assessment roll.
- Design and implement a new, flexible core business system that optimizes the delivery of assessment and other property information services.
- Invest in data management governance, processes and systems to optimize data accuracy and enable the integrated use of property, financial and operational data.
- Implement a continuous business process and system improvement discipline throughout the company to achieve operational productivity gains.

Performance Measure 1: Assessment to Sales Ratio

Performance Measure	2016 Actual ¹	2017 Target	2018 Target	2019 Target
Assessment to sales ratio				
<ul style="list-style-type: none"> Residential Non-residential 	<p>98.1%</p> <p>95.8%</p>	<p>97–100%</p> <p>95–100%</p>	<p>97–100%</p> <p>95–100%</p>	<p>97–100%</p> <p>95–100%</p>

Data Source: Internal property information database.

¹ Results from 2017 Revised Roll

Discussion

The Assessment to Sales Ratio (ASR) is a common roll quality measure used by the International Association of Assessing Officers (IAAO). The ASR measures how closely assessments mirror a property’s actual selling price. BC Assessment measures the ASR for properties according to internationally recognized standards. The ASR is calculated by dividing the assessed 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 per cent. In short, the ASR measures how accurately BC Assessment appraises property at market value. The IAAO has set a standard for a median ASR of 90-110 per cent for an acceptable level of assessment achievement. BC Assessment’s targets of 97-100 per cent for residential properties and 95-100 per cent for non-residential properties are far more challenging targets than the international standards.

BC Assessment’s statistics are based on all available single-family residential arm’s-length sales for the two quarters surrounding BC Assessment’s valuation date of July 1. For non-residential sales, data are based on sales occurring throughout the year.

Performance Measure 2: Coefficient of Dispersion

Performance Measure	2016 Actual ¹	2017 Target	2018 Target	2019 Target
Coefficient of dispersion				
<ul style="list-style-type: none"> Urban Rural 	<p>7.1%</p> <p>9.0%</p>	<p>5.0–10.0%</p> <p>5.0–15.0%</p>	<p>5.0–10.0%</p> <p>5.0–15.0%</p>	<p>5.0–10.0%</p> <p>5.0–15.0%</p>

Data Source: Internal property information database.

¹ Results from 2017 Revised Roll

Discussion

The Coefficient of Dispersion (COD) measures the quality of assessments by calculating the dispersion, or spread, of all the ASRs around the median ASR. The COD is a measure of appraisal uniformity. A more accurate portfolio of assessments would be indicated by a lower COD percentage. BC Assessment measures the COD for properties located in both urban and rural areas, according to internationally recognized standards.

BC Assessment has set targets for the COD based on IAAO standards for single-family residential properties of 5-10 per cent for homogeneous (urban) regions and 5-15 per cent for heterogeneous (rural) regions. The COD is calculated by adding the differences between each ASR in the group and the median ASR. The average difference is the sum of these numbers, divided by the median and expressed as a percentage. An example calculation is presented in the table at right.

Example Calculation of Coefficient of Dispersion (Using 97.5% as the Median)	
Assessment to Sales Ratio (ASR)	Deviation from Median
86.60%	10.90%
92.70%	4.80%
97.50%	0.00%
102.30%	4.80%
104.90%	7.40%
Total Deviation	27.90%
Average Deviation	5.58%
Coefficient of Dispersion = (5.58% ÷ 97.5%)*100% = 5.72%	

Performance Measure 3: Assessment Roll Stability – Change in Taxes Collected

Performance Measure	2016 Actual	2017 Target	2018 Target	2019 Target
Assessment roll stability – change in taxes collected	0.06%	≤ 0.22%	≤ 0.22%	≤ 0.22%

Data Source: Internal property information database.

Discussion

In any given year, property status can change, and new properties may be created while others are deleted. BC Assessment annually measures the stability of the assessment roll by analyzing the number of additions or deletions made to the roll after creation of the “revised roll”. Roll stability is a critical issue for local governments, which rely almost exclusively on property taxes to fund services to their residents. The objective of this measure is to track changes in taxes collected by the taxing jurisdictions, indicating a stable, dependable assessment roll. This performance measure is accepted by BC Assessment and throughout the taxing jurisdictions as a good measure of the stability of the assessment roll.

Following the [Property Assessment Review Panel \(PARP\)](#) revisions to the completed roll, the annual assessment roll may also be subject to supplementary changes as a result of data errors or adjustments made after an appeal is made to the [Property Assessment Appeal Board](#). This performance measure estimates the change in the amount of taxes collected or refunded by taxing jurisdictions based on the change in general taxable value for a period of 19 months after the Revised Roll. For example, the 2016 value measures the 2015 roll stability by estimating the changes in taxes collected as a result of supplementary rolls issued between May 1, 2015 and December 31, 2016.

Performance Measure 4: Average Net Cost per Property for Assessment Services

Performance Measure	2016 Actual	2017 Target	2018 Target	2019 Target
Average net cost per property for assessment services	\$43.07	\$43.87	\$44.29	\$46.57

Data Source: Internal property information database.

Discussion

BC Assessment’s primary source of revenue is a tax levy collected from each taxable property. This tax levy is a component of the property taxes paid by property owners to the taxing jurisdictions, which in turn, remit the tax levy collected to BC Assessment. This performance measure reflects BC Assessment’s commitment to keeping costs to the taxpayer as low as possible while still meeting increased service demands in a progressively more complex assessment environment.

Cost per property target adjustments are made each year as new information becomes available and our forecasts are refined. The targets for 2017 to 2019 have been calculated using service plan forecasts that take into consideration projected new construction and development, and key assumptions regarding changes in revenues and expenditures. In 2019, our replacement core mass appraisal system will go live, at which time amortization charges will be added to our operating expenditures. There will also be additional operating costs required to support the implementation of the system. These costs include staff training and change management costs, and an overlap of software maintenance costs to support the new system and the existing legacy system. These factors are expected to cause an increase in the cost per property figure for 2019.

The cost per property for assessment services funded from the levy has been calculated by:

$$\frac{\text{Total expenditures less Non-tax levy revenue}}{\text{Number of taxable properties}} = \text{Average net cost per property}$$

BC Assessment maintains appropriate internal controls and will continue reporting regularly to the Board of Directors and to the Office of the Comptroller General.

Goal 2: Our people are skilled and knowledgeable professionals invested in making our vision reality

Research suggests that successful employee engagement is the foundation for a workplace that enhances satisfaction and commitment, and creates an environment where people want to come to work. Engaged employees also contribute to higher levels of customer satisfaction, trust and confidence in what an organization does. BC Assessment strives to provide a workplace of choice for its employees, and leverages innovation and technology with investment in employee development to create a supportive, diverse and flexible work environment where people can find a rewarding career.

Strategies

- Build and promote a great place to work and grow a career, with flexible work options.
- Enable a culture where everyone owns our values and is committed to our strategic direction.
- Invest in the professional development of highly skilled people

Performance Measure 5: Level of Employee Engagement

Performance Measure	2016 Actual	2017 Target	2018 Target	2019 Target
Level of employee engagement	Biennial survey	66	Biennial survey	68

Data Source: BC Assessment has a contract with BC Stats, part of the Ministry of Jobs, Trade and Technology, to act as an independent third party to conduct our employee engagement survey.

Discussion

Employee engagement is measured through a biennial employee engagement survey that gauges employee perceptions on motivation, work capacity and capability, leadership, and alignment with the organization’s vision, mission and goals. The target is an average score (not a percentage) that expresses all responses to a series of survey questions.

The survey is conducted by an independent organization, and only those results with a confidence level of at least 95 per cent are reported. The average scores from the employee engagement survey allow comparisons within and between departments and organizations. In 2009, BC Assessment began using the same employee engagement survey approach as the provincial government, to permit benchmarking against the government’s annual engagement score results.

In spring 2012, BC Assessment’s management implemented a biennial survey schedule for the engagement survey to allow sufficient time to analyze previous results and effect improvements. It was acknowledged at the same time that a static long-term target cannot account for the future state of the many, complex engagement drivers; thus, targets have been set at “previous result + 2” to reflect both the previous result and the desired level of continuous improvement to the score.

For the 2015 Employee Engagement Survey, a number of changes were made to reduce the length of the survey and align questions with our newly created value statements, while retaining comparability for the primary engagement drivers of organization commitment and job satisfaction. We continue to implement the findings from the 2015 survey, supplementing it with targeted engagement feedback conversations in all offices.

Goal 3: Our customers trust us and see us as essential to satisfying their property information needs

BC Assessment is a customer-centric organization that aims to meet the diverse needs and expectations of our customers while operating within our assessment mandate and financial capacity. This requires an understanding of our various customer groups and continuous improvement of our

supporting processes, products and services. We strive to improve access to and exchange of property information to support our assessment business and provide greater value to our customers.

Strategies

- Enhance our customers’ understanding of who we are, what our business does, and how we can provide value to them.
- Create insights into all of our customer segments, and provide them with relevant assessment products and services.
- Develop and implement digital capabilities to interact with customers and exchange property data and information.

Performance Measure 6: Customer Satisfaction Index – Employee Interaction

Performance Measure	2016 Actual	2017 Target	2018 Target	2019 Target
Property Owners	Process change ¹	≥ 86	≥ 86	≥ 86
Taxing Authorities	89	Biennial survey	≥ 86	Biennial survey

Data Source: BC Assessment has a contract with a market research firm to act as an independent third party to conduct our customer satisfaction surveys. The index figure is relative to 100.

¹ BC Assessment is changing the report date for property owner survey results to better align with our business cycle and improve our performance information. We conduct customer surveys for property owners in the first quarter each year, when the greatest proportion of interactions occurs, with results reported against the previous year's target (e.g. the first quarter 2016 survey was reported as the calendar 2015 result). This report timing does not allow us to extend the data collection timeframe for improved response rate and properly review the findings prior to reporting and discussion. Thus, we are changing the timing of our reporting so that the survey outcomes will be reported for the current year. This means that the results of the first quarter 2017 survey will be reported against the 2017 target rather than a 2016 target, but there is no interruption to our customer survey process.

Discussion

BC Assessment regularly reviews customer feedback to identify areas where we can enhance the customer experience. Our approach uses e-mail surveying with questions designed to evaluate customer interactions with BC Assessment. The results are analyzed to determine what specific service attributes are important to our customers, with a relative weight analysis used to create the index for Customer Satisfaction – Employee Interaction. The index number itself is relative to 100 with excellent performance represented by results in the range of 86 to 100. BC Assessment has set performance targets in this excellence range.

In prior years, Provincial Government customer survey responses were included in calculating the results for taxing authorities. In preparation for the 2017 survey, we acknowledged that we have a relationship with our Provincial Government customers that is unique and different from that with local governments and First Nations. We learned that the current customer survey is not an effective tool to gather feedback from Provincial Government customers, so we will not survey this customer group in 2017. We will instead develop new strategies to determine the best mechanism to obtain their feedback.

The result for property owners represents the combined results for all property owners; this includes residential, commercial, and major industry. Property owners are surveyed annually while taxing authorities are on a biennial survey program at their request.

Performance Measure 7: Percentage of Assessment Accepted without Appeal

Performance Measure	2016 Actual	2017 Target	2018 Target	2019 Target
Percentage of assessments accepted without appeal	98.6%	≥ 98.0%	≥ 98.0%	≥ 98.0%

Data Source: Internal property information database.

Discussion

BC Assessment interprets high acceptance of assessments by residential, commercial and major industry customer groups as a validation of the quality, accuracy and uniformity of assessments. Property owners who do not agree with the estimate of their property’s market value or exemption status, or who believe that their property was improperly classified, can challenge the assessment. The Ministry of Municipal Affairs and Housing is responsible for administering the independent [PARP](#) process between February 1 and March 15 each year. The number of complaints (appeals) to PARPs gives a useful measure of public acceptance of the assessments.

Property owners are encouraged to contact BC Assessment following the receipt of their assessment notices in January of each year if they have concerns or questions. For unresolved issues, customers can register a complaint with BC Assessment by January 31 and request a formal hearing by an independent review panel. A Notice of Hearing is then issued and a meeting with the PARP scheduled for the property owner. Following the hearing, and prior to April 7 each year, BC Assessment is required to send a Notice of Decision to the property owner, indicating what the panel’s decision was and whether the complaint was successful or unsuccessful. Data quality is maintained through internal controls including a review and audit of the complaint data and comparison with historical trends and current market movement to ensure the data’s accuracy. As data quality and accessibility have improved, the number of formal complaints has been low and usually filed by fewer than two per cent of all property owners.

Goal 4: Our products and services optimize the value we create for our customers

BC Assessment aligns with government’s commitment to deliver services that people count on by working to optimize the value we provide to British Columbians by sharing our extensive property information. This requires continued investment in the accuracy of our property data. For many years, public and private sector organizations have shown interest in accessing and acquiring this data. More than ever before, accurate and comprehensive property data is proving useful in supporting economic development in our province. BC Assessment is supporting the expanded use of our property data by enhancing access channels, product options and service delivery, and by encouraging other organizations to use the data for their own purposes. BC Assessment is working to define value-added products for customer clarity. While most data is provided free-of-charge, there are also limited

circumstances in which commercial users pay for data. The revenue from data licensing is reinvested in our assessment business and helps to keep the burden on property taxpayers as low as possible.

Strategies

- Define a portfolio of high-impact and cost-effective property information products and services.
- Build organizational capability and capacity to enhance our products and services.
- Safeguard non-tax levy revenue sources and increase access to our data.

Performance Measure 8: Customer Satisfaction Index – Products and Services

Performance Measure	2016 Actual	2017 Target	2018 Target	2019 Target
Property Owners	Process change ¹	≥ 73	≥ 73	≥ 73
Taxing Authorities	73	Biennial survey	≥ 73	Biennial survey

Data Source: BC Assessment has a contract with a market research firm to act as an independent third party to conduct our customer satisfaction surveys. The index figure is relative to 100.

¹ BC Assessment is changing the report date for property owner survey results to better align with our business cycle and improve our performance information. We conduct customer surveys for property owners in the first quarter each year, when the greatest proportion of interactions occurs, with results reported against the previous year’s target (e.g. the first quarter 2016 survey was reported as the calendar 2015 result). This report timing does not allow us to extend the data collection timeframe for improved response rate and properly review the findings prior to reporting and discussion. Thus, we are changing the timing of our reporting so that the survey outcomes will be reported for the current year. This means that the results of the first quarter 2017 survey will be reported against the 2017 target rather than a 2016 target, but there is no interruption to our customer survey process.

Discussion

Customer satisfaction with our products and services is measured using the same survey methodology as that used to evaluate customer satisfaction with employee interaction (Performance Measure 6).

Survey results are analyzed to determine what specific product and service attributes are important to our customers, with a relative weight analysis used to create the index for Customer Satisfaction – Products and Services. The index number itself is relative to 100. BC Assessment has set performance targets to provide above average customer satisfaction with our products and services.

The result for property owners represents the combined results for all property owners; including residential, commercial and major industry. Property owners are surveyed annually while taxing authorities are on a biennial survey program at their request.

Financial Plan

Summary Financial Outlook

(\$000)	2016 Actual	2017 Forecast	2018 Budget	2019 Budget
Total Revenue				
Tax levies	87,429	89,572	92,547	95,574
Other	5,989	6,214	6,297	5,708
Total Revenue	93,418	95,786	98,844	101,282
Total Expenses				
Employee expenses	62,309	61,316	64,456	66,871
Other operating expenditures	25,768	29,327	27,647	28,466
Amortization	3,450	3,354	3,704	5,509
Total Expenses	91,527	93,997	95,807	100,846
Net Income	1,891	1,789	3,037	436
Total Liabilities	20,451	18,305	17,277	15,418
Accumulated Surplus	36,884	38,673	41,710	42,147
Capital Expenditures	8,002	13,469	14,801	9,534

Key Forecast Assumptions, Risks and Sensitivities

BC Assessment's financial planning process takes a long-term view of the nature and level of operating and capital expenditures, cash flows, equity balances, and tax levy revenue requirements to ensure finances are managed to meet expenditure commitments, address increasing demands caused by growth and improvements in products and services, manage potential risks, and execute the Provincial and Board of Directors strategic business objectives.

Key forecast assumptions include: replacement of the core assessment system will be completed within budget as approved by Treasury Board; annual increase in revenue from growth; expenditures will be in line with projections; and, budgeted surpluses will be transferred to the capital equity reserve to fund technology improvements, as approved by Treasury Board.

Key risks and uncertainties affecting BC Assessment's financial outlook include: continued real estate market movement, particularly in commercial properties; increase in the number and complexity of appeals and future Property Assessment Review Panel and Property Assessment Appeal Board costs; change in the level of new construction and development in the province; and change in interest and inflation rates.

Management's Perspective on the Financial Outlook

BC Assessment is funded primarily through property tax levies administered by the taxing authorities – budgeted to be approximately \$89.6 million in 2017. In addition, BC Assessment receives revenue from a number of other sources, including contracts with First Nations, payments in lieu of taxes and data access services.

The organization collects its revenues from taxing authorities in July of each year. BC Assessment borrows funds from the provincial government to finance operations and capital expenditures during the first half of the year and repays its debt in full by August of each year. The Minister of Finance acts as the fiscal agent of BC Assessment.

The Board of Directors approves the annual operating and capital budget. The Board also approves the annual property tax levy rates following the provincial Cabinet's review and agreement.

BC Assessment manages the increasing financial pressures resulting from folio growth, continuous improvement of customer service levels and the fiscal environment by encouraging and leveraging technology, investing in innovation to improve workforce productivity, and by using risk-based operating and resource allocation methodologies.

In 2016, BC Assessment received Treasury Board approval to replace its core property assessment system. The new system will go live in 2019 and will allow development and implementation of digital capabilities for customer interactions, property data access and information exchange, and business process efficiencies.

BC Assessment will continue to respond to real estate market movement and to monitor the effort required to manage appeal rates and maintain property owner confidence in the property assessments that form the foundation for the provincial property taxation system.

Significant IT Projects

Significant IT Project (over \$20 million) (\$ millions)	Targeted Completion Date (Year)	Project Cost to June 30, 2017	Estimated Cost to Complete	Approved Anticipated Total Capital Cost of Project ¹
<p>nextGen valueBC: Implement a replacement solution for BC Assessment’s aging core assessment business system.</p> <p>Objectives:</p> <ul style="list-style-type: none"> • Replace the existing system prior to the loss of vendor support in 2020. • Reduce the overall labour necessary to produce the assessment roll through automation. • Implement a modern application that can be integrated with other existing and planned systems, and that can be extended to introduce new functionality as needed. <p>Benefits:</p> <ul style="list-style-type: none"> • Will allow obsolete legacy systems to be retired, reducing the overall set of systems to be supported and maintained. • Using off-the-shelf software provides a built-in path for ongoing system enhancements and upgrades. <p>Risks:</p> <ul style="list-style-type: none"> • Potential for the solution to have more gaps to requirements than expected, resulting in more work, increasing costs and potentially impacting on time delivery. • Potential to underestimate the effort required to complete the work on time, resulting in project delays. <p>Work Planned for 2017 to 2019:</p> <p>2017: Major build phase, including data conversion, interfaces and reports</p> <p>2018: Completion of the build phase, final data conversion and testing</p> <p>2019: Completion of testing, training and implementation</p>	2019	\$6.8	\$20.9	\$27.7

¹ Total project costs consist of third party capital costs of \$25 million and capitalized internal salary costs of \$2.7 million for a total capital cost of \$27.7 million.

Appendix A: Hyperlinks to Additional Information

Corporate Governance

<http://bcassessment.ca/About-Us/how-bc-assessment-works/Board-of-Directors>

Organizational Overview

www.bcassessment.ca/About-Us/about-BC-Assessment

Property Assessment Review Panel

www.cscd.gov.bc.ca/parp

Property Assessment Appeal Board

www.assessmentappeal.bc.ca/