



BC ASSESSMENT

2020 – 2022 SERVICE PLAN

February 2020



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Board Chair Accountability Statement



The *2020 – 2022 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 February 4, 2020 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 blue ink that reads "SBishop".

Sylvia Bishop
Board Chair

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Strategic Direction and Alignment with Government Priorities

The Government of British Columbia remains focused on its three strategic priorities: making life more affordable, delivering better services, and investing in a sustainable economy. Crowns are essential to achieving these priorities by providing quality, cost-effective services to British Columbia families and businesses.

Additionally, where appropriate, the operations of Crowns will contribute to:

- The objectives outlined in the government’s newly released A Framework for Improving British Columbians’ Standard of Living,
- Implementation of the *Declaration on the Rights of Indigenous Peoples Act* and the Truth and Reconciliation Commission Calls to Action, demonstrating support for true and lasting reconciliation, and
- Putting B.C. on the path to a cleaner, better future – with a low carbon economy that creates opportunities while protecting our clean air, land and water as described in the CleanBC plan.

By adopting the Gender-Based Analysis Plus (GBA+) lens to budgeting and policy development, Crowns will ensure that equity is reflected in their budgets, policies and programs.

The *Assessment Act* mandates BC Assessment to establish and maintain real property assessments that are uniform in the whole of British Columbia. BC Assessment produces an annual Assessment Roll that contains fair, equitable, and independent property assessments for over two million properties in the province. These assessments play a vital role for local governments, with property tax generating more than \$8.2 billion annually, which supports community services such as schools, libraries, emergency services, infrastructure, parks and recreation, and roads. BC Assessment also works with Indigenous communities in exercising their jurisdiction over real property taxation, which helps to establish a stable tax base to support their local communities.

BC Assessment remains focused on delivering its assessment mandate, while maintaining valued relationships and reliable service delivery with the Province, local governments, Indigenous communities and property owner customer groups. The next three years will see continued support for provincial government priorities and policy development through the use of BC Assessment expertise, data and property information, and pursuit of the direction contained in the [2020 Mandate Letter](#).

In particular, one of BC Assessment’s key priorities will be to review existing and emerging assessment policy and methodology issues, to ensure the assessment system remains fair and equitable and supports the economic viability of existing property types (e.g. retail spaces occupied by small businesses and non-profit/arts and culture organizations).

The organization’s commitment to data quality continues to drive investments in data management processes and infrastructure, including replacement of the aging core property assessment and support systems. This will support digital capabilities for improved customer interactions, property data access, and information exchange, to maximize the value of property data for all British Columbians.

BC Assessment is aligned with the Government’s key priorities:

Government Priorities	BC Assessment Aligns with These Priorities By:
Delivering the services people count on	<ul style="list-style-type: none"> Valued by Customers and Partners - Our property assessment information is valued and relied upon (Goal 2)
A strong, sustainable economy	<ul style="list-style-type: none"> Trusted Assessments - Leaders in the delivery of a high quality, accurate assessment roll (Goal 1)

Operating Environment

Real estate market movement in B.C. in recent years has influenced both the quantity and type of work required for BC Assessment to continue fulfilling its mandate and providing core services. Creation of new properties, volume of real estate transactions, and changes in market values impact the number of folios, the magnitude of changes in assessed values, and the level of public response to the Assessment Roll. These factors need to be accounted for to support completeness, accuracy and equity in each year’s Roll. BC Assessment’s Market Activity Response Initiative is in place to support customers in understanding and responding to the impacts of value changes, while work continues on enhancing access to property information and improving the assessment review and appeal processes.

The scheduled replacement of BC Assessment’s core assessment technology in 2020 is anticipated to support improvements to the quality, management and accessibility of data over the duration of this plan. Adapting to this significant system change, along with the increasing workload created by the addition of approximately 20,000 new properties to the Assessment Roll each year, is a pressure on the capacity of BC Assessment that the organization continues to proactively manage.

To ensure effective use of taxpayer funds while maintaining or improving service delivery and ensuring stability of the provincial property tax system, BC Assessment will continue to pursue organizational partnerships for information and cost sharing, operational optimization, and continuous improvement initiatives.

Performance Plan

BC Assessment values the relationship it has with its responsible ministry, the Ministry of Municipal Affairs and Housing, and regularly engages with the Ministry on legislative, regulatory and policy initiatives. BC Assessment will continue to support future projects, as required by the Minister to deliver its mandate and serve B.C. citizens.

BC Assessment is focused on delivering valued services that people count on, and contributing to a strong economy as a dynamic and reliable assessment services provider that supports strong and vibrant communities in B.C. Compared to the prior service plan, minor changes have been made to the phrasing of objectives and strategies in order to streamline and better describe how BC Assessment is working to improve quality, efficiency, services and value.

Goal 1: Trusted Assessments - Leaders in the delivery of a high quality, accurate assessment roll

Objective 1.1: Produce accurate and uniform assessments

Key Strategies:

- Invest in tools and technologies that improve data collection and analysis
- Configure, implement and leverage a modern core mass appraisal system for delivery of assessment services

Performance Measures	2018 Actual	2019 Actual ²	2020 Target	2021 Target	2022 Target
1.1a Assessment to sales ratio ¹					
- Residential	98.2%	97.9%	97–100%	97–100%	97–100%
- Non-residential	96.2%	96.4%	95–100%	95–100%	95–100%
1.1b Coefficient of dispersion ¹					
- Urban	6.4%	6.2%	5.0–10.0%	5.0–10.0%	5.0–10.0%
- Rural	8.4%	8.2%	5.0–15.0%	5.0–15.0%	5.0–15.0%

¹ Data Source: Internal property information database.

² Calculated based on the 2020 Completed Assessment Roll, created in 2019.

Linking Performance Measures to Objectives:

1.1a The median Assessment to Sales Ratio (ASR) is a common roll quality measure used by the International Association of Assessing Officers (IAAO). The median ASR measures how closely assessments mirror a property's actual selling price, tracking assessment accuracy in a market-based property assessment system.

1.1b 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.

Discussion:

An individual ASR is calculated for a single property by dividing the assessed value of a property that has sold by its selling price and expressing the result as a percentage. This shows how accurately BC Assessment assesses a property at market value. The IAAO has set a standard for a median ASR of 90–110 per cent. BC Assessment has set targets of 97–100 per cent for residential properties and 95–100 per cent for non-residential properties.

The COD is calculated by adding the differences between each ASR in the group and the median ASR, and determining the average difference. BC Assessment has set targets for the COD based on IAAO standards for single-family residential properties, at a 5–10 per cent range for homogeneous (urban) regions and a 5–15 per cent range for heterogeneous (rural) regions.

For performance measures 1.1a and 1.1b, the 2019 figures presented in this plan show calculations using the 2020 Completed Roll. The 2019 Actual results to be reported in the 2019 Annual Service Plan Report may differ slightly, as they will be based on the 2020 Revised Roll, which reflects the final assessments following any appeal revisions made in early 2020. BC Assessment has kept future targets constant for these performance measures, as the targets align to international standards.

As part of BC Assessment’s ongoing effort to improve roll quality measures, methods to better use its property data and the skills of its valuation professionals are continuously examined. Intended outcomes continue to be fair distribution of property taxes and accurate representation of roll quality across the province, while accounting for uncontrollable factors like market movement. Thus, while continuing to meet IAAO roll quality standards, BC Assessment may refine the performance measures contained in future service plans.

Objective 1.2: Deliver reliable and accepted assessment rolls**Key Strategies:**

- Pursue assessment quality management and data maintenance initiatives that increase the accuracy and improve the fairness of the assessment roll
- Collaborate with stakeholders to improve assessment review and appeal processes

Performance Measures	2018 Actual	2019 Forecast	2020 Target	2021 Target	2022 Target
1.2a Assessment roll stability – change in taxes collected ¹	0.18%	0.18% ²	≤ 0.22%	≤ 0.22%	≤ 0.22%
1.2b Percentage of assessments accepted without appeal ¹	98.4%	≥ 98.0%	≥ 98.0%	≥ 98.0%	≥ 98.0%

¹ Data Source: Internal property information database.

² Actual result.

Linking Performance Measures to Objectives:

1.2a Roll stability is a critical issue for local governments, which rely largely on property taxes to fund services for their residents. The Assessment Roll Stability measure tracks changes in taxes collected or refunded by the taxing jurisdictions. Minimal changes indicate a stable, dependable assessment roll. This performance measure is accepted throughout the taxing jurisdictions as a good measure of the stability of the assessment roll.

1.2b 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 assessed value or exemption status, or who believe that their property was improperly classified, can challenge the assessment.

Discussion:

In any given year, property status can change, data errors are corrected, and new properties may be created while others are deleted. The annual assessment roll may also be subject to supplementary changes made after an appeal to the [Property Assessment Appeal Board](#) (PAAB). Performance measure 1.2a 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 20 months after the Revised Roll. Therefore, the 2019 Actual measures 2018 Assessment Roll stability by estimating the changes in taxes collected as a result of supplementary rolls issued between May 1, 2018, and December 31, 2019. The targets were determined based on analysis of historical data for taxes collected or refunded.

For 1.2b, 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 [Property Assessment Review Panel](#) (PARP). 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.

The actual 2019 results (for the 2020 Assessment Roll) for this performance measure will not be available until April 2020, and thus are not provided in this service plan. 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. BC Assessment has kept the target constant as it represents a balance between delivering a quality assessment roll while managing available resources.

Objective 1.3: Maintain efficient and financially responsible operations

Key Strategies:

- Find a balance to deliver assessments today while investing to improve services in the future
- Implement continuous business process and system improvements to enhance operational efficiency
- Accrue necessary financial resources to invest in tools and technology

Performance Measure	2018 Actual	2019 Forecast	2020 Target	2021 Target	2022 Target
1.3a Average net cost per property for assessment services ¹	\$42.97	\$45.90	\$46.30 ²	\$46.52 ²	\$46.74 ²

¹ Data Source: Internal property information database.

² Estimates for tax levy rate increases have not been included in the 2020–2022 figures.

Linking Performance Measures to Objectives:

1.3a This performance measure reflects BC Assessment’s commitment to keeping costs to the taxpayer as low as possible while delivering the services that customers count on. Efficiency and cost-effectiveness are required to minimize any potential increase to levies while meeting service demands in a complex assessment environment.

Discussion:

BC Assessment’s primary source of revenue to support its ongoing operational work, service improvements and technology investments is a levy collected on each taxable property in B.C. This levy is a component of the property taxes paid by property owners to the taxing jurisdictions, which in turn remit the levy amount collected to BC Assessment.

Cost per property target adjustments are made each year as new information becomes available and forecasts are refined. Targets for 2020 to 2022 take into consideration projected new construction and development, and key assumptions regarding changes in revenues and expenditures. 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: Valued by Customers and Partners - Our property assessment information is valued and relied upon

Objective 2.1: Ensure satisfied customers

Key Strategies:

- Create insights into all customer segments to provide relevant assessment information and services
- Educate and engage stakeholder groups to evolve processes and ensure value in interactions

Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target	2022 Target
2.1a Customer Satisfaction Index – Employee Interaction ¹ - Property Owners	79	79	73 to 85	73 to 85	73 to 85
- Taxing Authorities	90	Biennial survey	≥ 86	Biennial survey	≥ 86

¹Data Source: BC Assessment has a contract with a market research firm to act as an independent third party to conduct the customer satisfaction surveys. The index figure is relative to 100.

Linking Performance Measures to Objectives:

2.1a BC Assessment regularly reviews customer feedback to identify areas where it can enhance customer experience. The approach uses e-mail surveying of customers, with questions designed to evaluate customer interactions with BC Assessment. The results are analyzed to determine what specific service attributes are important to customers, and to indicate the quality of service that customers perceive they are receiving. BC Assessment has learned that customers often want to be able to find answers to their own questions. In response, BC Assessment is working to enhance how customers can access information through its website, and to enable customers to have more control over their assessment and real estate information experience.

Discussion:

The index for property owners represents the combined results for all property owners; this includes both residential and non-residential, such as commercial and major industry. The index for taxing authorities represents the combined results for local governments and Indigenous communities. Property owners are surveyed annually while taxing authorities are on a biennial survey program, at their request.

The index figure itself is relative to 100. A perfect score of 100 would mean that each customer gave the top marks on all of the attributes that make up the index. BC Assessment’s target of 73 to 85 for property owners, and ≥ 86 for taxing authorities, tasks the organization to provide high-quality customer service. The index is based on a series of questions that enable BC Assessment to track performance and plan for improvements where needed. Customers are asked to indicate level of agreement or disagreement with statements; for example: “BC Assessment employees are knowledgeable”, or “the response from BC Assessment provided you with all the information you needed.” The more strongly a respondent agrees, the higher the index score will be.

In addition to the survey, BC Assessment will continue to analyze its interactions to increase understanding of customer needs and to improve processes. BC Assessment is also acting on customer feedback by delivering more educational information that supports general understanding of property valuation, the real estate market, and the relationship between property assessments and property taxes, even before they reach out to the organization.

Objective 2.2: Improve access to assessment information

This objective has changed from the previous service plan in response to evolving customer expectations. Property owner feedback confirmed the majority of what was being measured by the old property owners Products and Services Index is no longer of interest. In response, BC Assessment has developed the new Digital Information Index which includes new, more relevant survey questions for property owners.

Key Strategies:

- Improve availability and utility of assessment information through a flexible digital service model
- Encourage use of assessment information and expertise to assist with real estate queries and policy decisions

Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target	2021 Target
2.2a Customer Satisfaction Indices ¹					
- Property Owners – Digital Information	65 ²	65 ³	≥ 65	≥ 65	≥ 65
- Taxing Authorities – Information, Services, & Tools	83	Biennial survey	≥ 73	Biennial survey	≥ 73

¹ Data Source: BC Assessment contracts a market research firm to act as an independent third party to conduct the customer satisfaction surveys. The index figure is relative to 100.

² Actual result for 2018 reflects prior Products and Services Index questions.

³ Actual result for 2019 reflects updated Digital Information Index questions.

Linking Performance Measures to Objectives:

2.2a Measurement of customer satisfaction with the information that BC Assessment provides uses the same survey methodology as that used to evaluate customer satisfaction with employee interaction (Performance Measure 2.1a).

Customers are surveyed about specific attributes that qualitative research with customers has identified as being important. Responses to the survey questions are analyzed and provide input to the overall Customer Satisfaction Indices.

Discussion:

BC Assessment's strategic direction includes improving access to assessment information, specifically through a flexible digital service model. The Digital Information and Information, Services, and Tools indices are designed to measure organizational performance in support of this objective.

The Digital Information Index for property owners and the Information, Services, and Tools Index for taxing authorities replace the Products and Services Index. The former index was tied to BC Assessment's strategic objectives from several years ago and is no longer applicable; BC Assessment has shifted focus in its strategy. More importantly, customers' expectations have evolved; their recent feedback confirms that they are not interested in the majority of what the old index measured. In response, BC Assessment has developed the new Digital Information Index and modified the customer survey questions behind it.

The 2019 survey for property owner customers included the new questions that feed the Digital Information Index, and results yielded the first data point to inform the new target of ≥ 65 . This adjusted target represents a foundation on which BC Assessment can build by addressing the evolving expectations of our customers. The indices themselves are relative to 100; a perfect score of 100 would mean that each customer gave the top marks on all of the attributes that make up the index. Investment in programs that improve digital information availability and usability for our customers is paramount to improving this index score. BC Assessment's independent survey contractor has affirmed that the target selected is appropriate for a company whose assessments form a major part of the property tax equation. The contractor has also noted that this index is unique to BC Assessment, as there are no other comparable B.C. organizations. Lastly, BC Assessment has been advised that this index will fluctuate based on real estate market conditions, where volatile markets can lead to strain on the score.

For taxing authorities, the Information, Services, and Tools Index shares a number of similarities with the preceding Products and Services measure; namely, availability and ease of use of tools and data quality; however, it is now focused on the overall user experience rather than on specific tools and services.

BC Assessment is continually enhancing its assessment products, information and services in terms of both amount and depth, to meet or exceed our customers' assessment and digital information expectations. Specifically, annual website enhancements will provide greater functionality for access to and analysis of digital information to support assessment, taxation, and real estate decisions.

Goal 3: High-Performing Team - Our people realize our vision by collaboratively creating innovative solutions

Objective 3.1: Support employee engagement

The objective has changed slightly compared to the last service plan, to reflect the shared ownership of engagement between employees and the employer. BC Assessment continues to monitor employee engagement as a performance measure for ongoing insight and response.

Key Strategies:

- Implement modern practices and technology that support engagement, collaboration and flexible work options
- Define the future workforce and invest in the professional development of highly skilled people

Performance Measure	2018 Actual	2019 Actual	2020 Target	2021 Target	2022 Target
3.1a Level of Employee Engagement ¹	Biennial survey	65	Biennial survey	Previous result +2	Biennial survey

¹Data Source: BC Assessment contracts an independent third party to conduct the employee engagement surveys.

Linking Performance Measures to Objectives:

3.1a This performance measure is tracked 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 result is an average score (not a percentage) that expresses all responses to a series of survey questions.

Discussion:

The survey is conducted by an independent organization, and only those results with a confidence level of at least 95 per cent are reported. A biennial survey schedule allows for sufficient time to analyze previous results and effect improvements. Targets have been set at “previous result + 2” to reflect both the previous score and the desired level of continuous improvement in employee engagement. For 2019, the target of 71 was not met by the result of 65. Comprehensive analysis of survey outcomes has informed BC Assessment’s next steps as it continues developing and implementing action plans in response to the findings.

Financial Plan

Summary Financial Outlook

(\$000)	2019 Forecast	2020 Budget ¹	2021 Plan ¹	2022 Plan ¹
Total Revenue				
Tax levies	94,612	96,040	97,441	98,841
Other revenue	7,320	5,616	5,616	5,616
Total Revenue	101,932	101,656	103,057	104,457
Total Expenses				
Employee expenses	68,307	63,896	63,604	62,698
Other operating expenses	29,903	31,904	30,972	32,959
Amortization	3,509	5,856	8,481	8,800
Total Expenses	101,719	101,656	103,057	104,457
Annual Surplus (Deficit)	213	0	0	0
Total Liabilities	19,346	15,302	14,859	14,859
Accumulated Surpluses	47,328	47,328	47,328	47,328
Capital Expenditures	10,885	12,997	7,490	5,685

¹ Estimates for tax levy rate increases have not been included in the 2020–2022 figures.

Key Forecast Assumptions, Risks and Sensitivities

Key forecast assumptions include: replacement of the core assessment business system, which will be completed within the capital budget approved by Treasury Board; annual increase in revenue related to the projected increase in the number of properties from new development; and expenditures that include increases for known contractual and inflationary pressures only. Estimates for levy rate and unconfirmed future cost increases have not been included in the Financial Outlook.

Key risks and uncertainties affecting BC Assessment's financial outlook include: uncertain revenue to cover uncontrollable cost changes; increase in the number and complexity of appeals and future Property Assessment Review Panel and Property Assessment Appeal Board costs; wage and benefit increases; and changes in interest and inflation rates.

Management's Perspective on the Financial Outlook

BC Assessment is fully financially self sufficient and does not receive grants or government transfers for operating, capital, and working capital purposes. The primary source of revenue is a tax levy collected from each taxable property, which is budgeted to provide approximately \$96.0 million in 2020 calculated using 2019 rates. Levy rates require annual approval by Provincial Cabinet and BC Assessment's Board of Directors. In addition, BC Assessment receives approximately 5.5 per cent of its revenue from a number of other sources, including property assessment service contracts with Indigenous communities, payments in lieu of taxes and data access services.

The 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. BC Assessment 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.

BC Assessment manages the increasing financial pressures resulting from employee costs, folio growth, continuous improvement of customer service levels and inflationary pressures in part by leveraging technology to enable optimization of assessment methods and innovation in business processes to drive operational efficiency.

In 2016, BC Assessment received Treasury Board approval to replace its core property assessment system. The new system will go live in 2020 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

Project Name: *nextGen valueBC*

Scope: Implement a replacement solution (iasWorld) for BC Assessment's aging core assessment business system (*valueBC*).

Objectives:

- Replace the existing system prior to the loss of vendor support at end December 2020.
- Improve efficiency of assessment roll production 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.

Benefits:

- 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.

Estimated total capital cost of the project: \$27.7 million

Risks associated with costs and benefits:

- 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 and additional costs.

Capital costs incurred to December 31, 2019: \$19.9 million

Targeted completion year: 2020

Significant activity planned for 2020: Completion of testing, all staff training and implementation.

Appendix A: Hyperlinks to Additional Information

Corporate Governance

<https://info.bassessment.ca/About-Us/how-bc-assessment-works/Board-of-Directors>

Organizational Overview

<https://info.bassessment.ca/About-Us/about-BC-Assessment>

Property Assessment Review Panel

<https://www2.gov.bc.ca/gov/content/housing-tenancy/owning-a-home/property-assessment-review-panels2/about-property-assessment-review-panels>

Property Assessment Appeal Board

<http://www.assessmentappeal.bc.ca/>