

BC Assessment

2023/24 – 2025/26 Service Plan

February 2023



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Board Chair's Accountability Statement



The 2023/24 – 2025/26 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 10, 2023 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, appearing to read 'RW', with a stylized flourish at the end.

Signed on behalf of the Board by:
Ruth Wittenberg
Board Chair, BC Assessment
February 10, 2023

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Strategic Direction

In 2023/24, public sector organizations will continue working to make life better for people in B.C., improve the services we all rely on, and ensure a sustainable province for future generations. Government will focus on building a secure, clean, and fair economy, and a province where everyone can find a good home – whether in a rural area, in a city, or in an Indigenous community. B.C. will continue working toward true and meaningful reconciliation by supporting opportunities for Indigenous Peoples to be full partners in an inclusive and sustainable province. The policies, programs and projects developed over the course of this service plan period will focus on results that people can see and feel in four key areas: attainable and affordable housing, strengthened health care, safer communities, and a secure, clean and fair economy that can withstand global economic headwinds.

This 2023/24 service plan outlines how BC Assessment will support the government's priorities and selected action items identified in the most recent [BC Assessment Mandate Letter](#).

Purpose of the Organization and Alignment with Government Priorities

BC Assessment is a provincial Crown corporation with the legislated mandate to establish and maintain property assessments that are uniform across British Columbia, in accordance with the *Assessment Act*. The assessment roll forms the basis for distributing the property tax burden, providing the foundation for a stable tax base for taxing authorities. While BC Assessment has no direct role in property taxation, it plays an integral and impartial role in the provincial property taxation system by producing high quality and accurate assessment rolls each year for more than two million properties in the province. Property taxes collected by local governments sustain the community services, transportation and utility infrastructure, schools, police and fire services, parks, recreational and cultural services that provide broad public benefits to British Columbians.

BC Assessment works closely with the Ministry of Finance to evaluate and develop policy, regulations, and legislation. The organization also continues to support the province through data and property information sharing, and other entities to ensure efficient and effective processes for our customers to access services and information.

Operating Environment

Real Estate Market

Real estate market movement in B.C. influences both the quantity and type of work required for BC Assessment to continue fulfilling its mandate and providing core services. Development of new properties, volume of real estate transactions, changes in market values, and the resulting level of public response to the assessment roll impact work volumes.

BC Assessment actively monitors the real estate market. Volume of home sales has declined from peak and there is ongoing real estate market uncertainty. To address potential continued downward trends in housing prices in 2023, BC Assessment will consider expanding the scope and duration of public education and communications to ensure awareness and understanding of market dynamics and the July 1 valuation date.

Efficiency and Effectiveness

BC Assessment continues to focus on implementing efficiencies, responding to changing customer expectations, and technology enhancements. BC Assessment is proactively managing the workload created by the addition of approximately 20,000 new properties to the assessment roll each year, which puts pressure on the organization's resources.

To ensure effective use of taxpayer funds while maintaining and improving service delivery, BC Assessment continues to pursue organizational partnerships with Indigenous communities, local governments, and other public sector entities for information and cost sharing, operational optimization, and continuous improvement initiatives.

Internal Focus on People

BC Assessment is monitoring the shifting needs of its workforce. Increased turnover and the resulting hiring and training of new staff are driving an expanded internal focus on people. BC Assessment is responding proactively to manage projected retirements and continues to invest in the training, development, recruitment, and retention of its highly skilled and professional workforce. Consistent with national and global trends of shifting employee expectations, BC Assessment has committed to a new approach for gathering and responding to employee feedback. This includes more frequent surveys to collect employee demographic information, as well as gather input on diversity and inclusion, and health and wellness. With expanded health and wellness supports, a diversity and inclusion strategy, and refreshed employee-led values, BC Assessment is well positioned for its post-pandemic future.

Performance Planning

Goal 1: BC Assessment is a trusted leader in the delivery of a high quality and accurate assessment roll

BC Assessment's annual assessment roll provides a vital and widely accepted foundation for property taxation throughout the province.

Objective 1.1: Produce accurate and uniform assessments

BC Assessment continually enhances and modernizes its business practices to ensure assessments are accurate and uniform.

Key Strategies

- Enhance focus on data collection and data management processes for assessment accuracy and uniformity
- Modernize assessment practices and appraisal strategies for optimal use of resources and technology

Objective 1.2: Deliver reliable and accepted assessment rolls

BC Assessment leverages its new computer assisted mass appraisal (CAMA) system and appraisal expertise to deliver reliable and accepted assessment rolls.

Key Strategies

- Leverage the CAMA system for delivery of assessment services
- Ensure depth of appraisal expertise and specialized knowledge to provide transparency on assessment processes

Discussion

BC Assessment has a well-established performance measurement system to monitor roll quality and accuracy through a suite of measures. Dedicated appraisal modelling and data maintenance teams, and multi-year data maintenance plans are in place. The use of machine learning is also being actively explored. These activities are targeted at maintaining and delivering a high quality and accurate assessment roll across the province, while accounting for uncontrollable factors like market movement, to ensure fair and equitable distribution of property taxes.

BC Assessment uses roll quality measures to assess the accuracy and uniformity of the assessment roll, and to identify areas for improvement in data quality and processes. These roll quality measures include Assessment to Sales Ratio (ASR), Coefficient of Dispersion (COD), and Price Related Bias (PRB).

BC Assessment implemented a new CAMA system which was used to produce 2023 Assessment Roll. Simultaneously, modernized assessment practices and refined statistical analytics and

modelling are being implemented to enhance data collection and management as part of the mass appraisal process. These enhancements support assessment roll quality and the optimal use of resources and technology going forward. The CAMA system and ongoing development of BC Assessment's online customer portal are essential to providing enhanced and accessible assessment services, which improve transparency about the assessment process.

BC Assessment also uses Assessment Roll Stability and Assessment Accepted without Appeal to measure its performance in delivering high quality and accurate assessment rolls. Assessment Roll Stability measures changes in taxes collected or refunded by the taxing jurisdictions. BC Assessment interprets high acceptance of assessments by customer groups as a general validation of the overall quality, accuracy and uniformity of assessments.

Performance Measures

Performance Measures	2022/23 Forecast	2023/24 Target	2024/25 Target	2025/26 Target
Assessment to Sales ratio				
- Residential	97.4%	97 – 100%	97 – 100%	97 – 100%
- Strata Residential	97.4%	97 – 100%	97 – 100%	97 – 100%
- Non-residential	95.5%	95 – 100%	95 – 100%	95 – 100%
Coefficient of Dispersion				
- Residential Urban	9.5%	5.0 – 10.0%	5.0 – 10.0%	5.0 – 10.0%
- Strata Residential Urban	5.6%	5.0 – 10.0%	5.0 – 10.0%	5.0 – 10.0%
- Residential Rural	15.3%	5.0 – 15.0%	5.0 – 15.0%	5.0 – 15.0%
- Strata Residential Rural	7.9%	5.0 – 15.0%	5.0 – 15.0%	5.0 – 15.0%
- Non-residential	11.9%	5.0 – 15.0%	5.0 – 15.0%	5.0 – 15.0%
Price Related Bias				
- Residential	0.00%	-5.0 – 5.0%	-5.0 – 5.0%	-5.0 – 5.0%
- Strata Residential	- 0.01%	-5.0 – 5.0%	-5.0 – 5.0%	-5.0 – 5.0%
- Non-residential	0.00%	-5.0 – 5.0%	-5.0 – 5.0%	-5.0 – 5.0%
Assessment Roll Stability ¹	99.86%	≥99.70%	≥99.70%	≥99.70%
Assessment Accepted without Appeal	98.57%	≥ 99.0%	≥ 99.0%	≥ 99.0%

Data source: Internal property information database.

¹This performance measure has been inverted from previous years to better align with the Assessment Accepted without Appeal measure. Previously it was reported as the percentage change in tax collected and is now being reported as the percentage of tax collected that did not change.

Discussion

The median ASR is a common roll quality measure used by the International Association of Assessing Officers (IAAO). A single sold property's ASR is calculated by dividing its assessed value by the selling price, and expressing the result as a percentage. The median ASR provides a

measure of assessment accuracy for market value-based property assessment systems by measuring how closely assessments mirror selling prices.

The IAAO's standard for a median ASR is 90–110 per cent. BC Assessment targets a higher level of accuracy, striving for a median of 97–100 per cent for residential properties and 95–100 per cent for non-residential properties.

The COD measures appraisal uniformity by calculating the dispersion of all ASRs around the median ASR. The COD is calculated by adding the differences between each ASR in the group and the median ASR, then, determining the average difference. A more accurate portfolio of assessments is indicated by a lower COD percentage.

BC Assessment has matched the IAAO standards for the COD on single-family residential properties at a 5–10 per cent range for homogeneous (urban) regions, a 5–15 per cent range for heterogeneous (rural) regions, and 5-15 per cent for non-residential properties.

The PRB is a measure that shows whether the assessment-to-sales price ratios are systematically higher, lower or steady as property values increase.

The PRB measures the percentage relationship between property values and assessment ratios, indicating by what percentage assessment levels change whenever property values are doubled (or halved), ensuring that both low and high-valued properties are being assessed equitably.

Assessments are regressive if high-value properties are under-appraised relative to low-value properties, and progressive if high-value properties are over-appraised. A good quality assessment roll is neither regressive nor progressive, because value inequities lead to property tax inequities. BC Assessment's targets are aligned with international standards.

BC Assessment will continue to adhere to internationally accepted roll quality standards, refining the measures contained in future service plans to ensure adopted standards are current with evolving industry standards and technology.

Each year, property statuses can change, data errors are corrected, and new properties are developed. The assessment roll is also subject to supplementary changes made after an appeal to the Property Assessment Review Panel (PARP) and/or the Property Assessment Appeal Board (PAAB). These activities further support the overarching goal of delivering a high quality and accurate assessment roll annually.

In 2021/22, property assessments provided the base to distribute more than eight billion dollars in property tax revenue. Assessment Roll Stability estimates the amount of taxes collected or refunded by taxing jurisdictions that did not change in general taxable value for a period of 20 months after the Revised Roll is completed. A high estimate indicates a stable high quality assessment roll.

The 2022/23 actual measures the 2021 Assessment Roll Stability by estimating the changes in taxes collected as a result of supplementary rolls issued between May 1, 2021 and December 31, 2022. The targets were determined based on analysis of historical data for taxes collected or refunded.

BC Assessment interprets high acceptance of assessments (without appeal) by residential, commercial and major industry customer groups as general validation of overall high quality, accuracy, and uniformity of assessments. Property owners are encouraged to contact BC Assessment following the receipt of their assessment notice in January if they have concerns or questions.

For unresolved issues, a notice of complaint can be registered with BC Assessment by January 31 to request a formal hearing by an independent PARP. Subsequently, a Notice of Hearing is issued listing the scheduling details for a PARP hearing. Following the hearing, and prior to April 7, BC Assessment sends a Notice of Decision to the owner and/or their authorized delegate indicating the PARP's decision (i.e., allow or disallow a change).

The 2022/23 actual results (for the 2023 Assessment Roll) will be available in April 2023. Assessment data quality and accessibility have improved in recent years as demonstrated through the number of formal complaints registered, which has represented consistently under two per cent of assessed properties. BC Assessment has kept the target constant, as it represents a balance between delivering a high-quality assessment roll and managing available resources.

Goal 2: BCA provides trusted and reliable property assessment information valued by customers and partners.

This goal reflects that BC Assessment's property information is used for more than property assessments and emphasizes the importance of developing and maintaining strong partnerships.

Objective 2.1: Ensure positive customer and partner interactions

This objective reflects the importance of understanding customer needs and working with partners to build relationships to identify areas for process improvement. This objective also recognizes the importance of sharing high quality property information that our customers and partners can rely on as we work closely with them to identify opportunities for enhancements.

Key Strategies

- Improve understanding and response to evolving customer and partner needs
- Collaborate with partners to improve assessment review and appeal processes to meet customer needs

Objective 2.2: Improve access to assessment information

Assessment information is a key component of what BC Assessment's customers and partners expect from the organization. BC Assessment is continually striving to enhance the actual quality of that information and the methods in which it is made available.

Key Strategies

- Enhance online options for property owners to access and manage their own property information
- Elevate trust and confidence in the assessment system with targeted and timely communications
- Strengthen partnerships and advance opportunities for information exchange and other mutual benefits

Discussion

BC Assessment strives to ensure positive customer and partner interactions. Staff interface with customers and partners daily by providing information and answering inquiries. These interactions are tracked and customer feedback is solicited to help understand how the organization is doing and how BC Assessment can improve.

BC Assessment monitors progress towards the goal through the Customer Satisfaction Survey to evaluate customer interactions, gather feedback, and identify areas for positive customer and partner interaction. The survey is designed to measure the effectiveness of two separate components:

1. How effectively BC Assessment employees interact with property owners and taxing authorities.
2. How effectively the information, services, and tools provided by BC Assessment assist customers in achieving their property assessment needs.

Analysis of survey results determines the specific service attributes that are important to customers and indicates the perceived quality of service received. The survey also measures the effectiveness of information, services, and tools provided by BC Assessment for customer use, but with different target indices than the employee interaction component.

Performance Measures

Performance Measures	2022/23 Forecast	2023/24 Target	2024/25 Target	2025/26 Target
Customer Satisfaction Index - Property Owners (Employee Interaction)	80	73 to 85	73 to 85	73 to 85
Customer Satisfaction Index - Property Owners (Digital Information)	66	≥ 65	≥ 65	≥ 65
Customer Satisfaction Index - Taxing Authorities (Digital Information)	n/a ¹	≥86	n/a ¹	≥86
Customer Satisfaction Index - Taxing Authorities (Information, Services and Tools)	n/a ¹	≥ 73	n/a ¹	≥ 73

Data 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.

¹The Customer Satisfaction Index for taxing authorities is conducted through a biennial survey.

Discussion

BC Assessment continually enhances the number and depth of its assessment products, information, and services to meet or exceed customer and partner expectations. This includes website enhancements that provide greater functionality and access to information to support assessment, taxation, and real estate decisions. Progress towards increasing online options for property owners to access and manage their own property information, including provision of digital notices, as well as elevating trust and confidence in the assessment system with targeted and timely communications is measured using the Customer Satisfaction Index.

The Customer Satisfaction Index related to employee interaction includes a series of questions enabling BC Assessment to track performance and plan for required improvements. Respondents indicate their importance for the services they require, as well as the level of agreement with perceived BC Assessment staff knowledge and access to information. Strong agreement correlates with higher index scores. The index figures are relative to 100. A perfect score of 100 means respondents gave top marks on all index attributes.

BC Assessment's target range of 73 to 85 for property owners, and ≥ 86 for taxing authorities requires provision of high-quality customer service. The index for property owners is comprised of the combined results for residential and non-residential property owners. The index for taxing authorities is comprised of the combined results for local governments and Indigenous communities. Property owners are surveyed annually while taxing authorities are surveyed every two years, at their request.

BC Assessment's strategic direction includes improving access to self-serve assessment information and ensuring customer and partner understanding and awareness of its processes, products, and services. The indices for property owners and taxing authorities measure organizational performance and confidence in support of this goal and are also relative to 100. The target is set at or above 65 because a substantial investment in digital tools and delivery would be required to markedly exceed that level.

Goal 3: Sustained and responsive processes and tools to ensure robust and resilient operations

This goal is focused on maintaining efficient and financially responsible operations and enhancing digital capabilities and flexibility. This goal highlights BC Assessment's commitment to being a sustainable and robust organization, while looking to our future. This includes a focus on fiscal responsibility, continuing to invest in technology, increasing efficiency through innovation, policy and process improvements, and continuing to invest in its people.

Objective 3.1: Maintain efficient and financially responsible operations

This objective focuses on finding efficiencies in delivering high quality assessments, and continuous improvement in managing available resource capacity across BC Assessment.

Key Strategies

- Ensure fiscal accountability and long-term perspective in allocating and managing resources across functions and projects
- Explicit, timely and transparent consideration of strategies, risks, benefits, capacity and interdependencies in business decisions
- Leverage technology to identify and implement procedural efficiencies

Discussion

Efficiency and cost-effectiveness are required to minimize potential increases to the property tax levy while meeting service demands in a complex assessment environment. BCA has a well-established planning and budgeting cycle to assess the short and long-term operational environment, potential risks, internal resource capacity assessment and prioritization of new and on-going initiatives.

Objective 3.2: Enhance digital capabilities and flexibility

This objective focuses on continuing to move toward a digital future through technology enhancements.

Key Strategies

- Reinforce technology infrastructure to enhance flexibility, workplace collaboration, data analytics, and digital service delivery
- Review and re-design processes and implement policy changes to enable technology-driven improvements and sustainable operations

Discussion

BC Assessment continues its transformation from a complex information technology (IT) infrastructure to a secure, adaptable, and simple IT digital platform. A prerequisite to the transformation is the digital migration of services under BC Assessment direction to a secure hybrid cloud platform. This shift will allow BC Assessment to determine its digital future while unlocking digital capabilities and tools that are not currently available to the organization today.

Performance Measures

Performance Measure[s]	2022/23 Forecast	2023/24 Target	2024/25 Target	2025/26 Target
Net Cost per Property	\$50.54	\$50.86	\$51.17	\$51.48

Data source: Internal property information database.

Discussion

The Net Cost per Property 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, to support the goal of robust and resilient operations. This performance measure is influenced by a number of external factors outside of BC Assessment control, such as collective agreement wage settlements that fall within a bargaining mandate set by the B.C. Government, inflation which impacts procurement of goods and services, as well as contractual obligations estimated in the future year targets. The Net Cost per property targets for 2023/24 to 2025/26 take into consideration projected new construction and development and key assumptions regarding changes in revenues and expenditures. Targets are adjusted each year as new information becomes available, forecasts are refined, and the outcome of BC Assessment's tax levy is known at the end of March 2023.

Financial Plan

Financial Summary

(\$000)	2022/23 Forecast	2023/24 Budget	2024/25 Plan	2025/26 Plan
Total Revenue				
Tax Levies	106,291	107,991	109,691	111,391
Other Revenue	8,592	6,802	6,802	6,802
Total Revenue	114,883	114,793	116,493	118,193
Total Expenses				
Employee Expenses	74,979	71,677	72,568	72,991
Other Operating Expenses	33,175	34,795	35,358	36,055
Amortization	6,729	8,321	8,567	9,147
Total Expenses	114,883	114,793	116,493	118,193
Annual Surplus (Deficit)	0	0	0	0
Total Debt [even if zero]	0	0	0	0
Total Liabilities	27,425	25,852	26,255	26,802
Accumulated Surplus	63,346	63,346	63,346	63,346
Capital Expenditures	7,288	8,321	6,967	6,592

Notes:

Financial information for all years was prepared based on Public Sector Accounting Standards (PSAS).

Estimates for tax levy increases have not been included in the 2023/24 – 2025/26 figures, pending Ministry of Finance and provincial cabinet approval.

Key Forecast Assumptions, Risks and Sensitivities

Estimates for tax levy increases and unconfirmed funding for future cost pressures have not been included in the Financial Outlook. Annual increase in revenue is mostly related to the projected increase in the number of properties from new development. Key risks and uncertainties affecting BC Assessment's financial outlook include the ability to increase levy rates to cover uncontrollable cost changes, changes to data access revenues, changes in future PARP and PAAB processes and costs; wage and benefit increases; and changes in interest and inflation rates.

Employee expenses represent approximately 65% of BC Assessment's total operating budget. In October 2022, BC Assessment ratified a new three-year collective agreement with the Canadian Union of Public Employees (CUPE) Local 1767 in accordance with the Shared Recovery Mandate set by the Province of BC. The new collective agreement includes significant wage protection against inflation, as well as other improvements to occupational health and safety.

At the time of writing the 2023/24-2025/26 Service Plan, funding for cost pressures is pending approval by the Ministry of Finance and is not reflected in forward-looking budget and plan figures. Approval will be known by the end of March 2023, at which time, the Financial Outlook and cost per property performance measure targets will be revised accordingly.

Management's Perspective on Financial Outlook

BC Assessment 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 \$108.0 million in 2023/24 calculated using 2022/23 average levy paid. In addition, BC Assessment receives approximately 5.9 percent 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.

Tax levy rates require approval by provincial cabinet by March of each year, at which time the tax levy revenue, operating expense, and cost per property figures for 2023/24-2025/26 will be revised. The tax levy is a component of the property taxes paid by property owners to the taxing authorities, which in turn remit the tax levy collected to BC Assessment. BC Assessment collects its revenues from taxing authorities in July/August of each year. BC Assessment borrows funds from the provincial government to finance operations and capital expenditures during the first half of the calendar year and repays its debt in full by August of each year.

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

Appendix: Mandate Letter from the Minister Responsible



486055

Sylvia Bishop
Chair, Board of Directors
BC Assessment
400 – 3450 Uptown Boulevard
Victoria, BC V8Z 0B9

Dear Ms. Bishop:

On behalf of Premier Horgan and the Executive Council, I would like to extend my thanks to you and your board members for the dedication, expertise and skills with which you serve the people of British Columbia.

Every public sector organization is accountable to the citizens of British Columbia. The expectations of British Columbians are identified through their elected representatives, the members of the Legislative Assembly. Your contributions advance and protect the public interest of all British Columbians and through your work, you are supporting a society in which the people of this province can exercise their democratic rights, trust and feel protected by their public institutions.

You are serving British Columbians at a time when people in our province face significant challenges as a result of the global COVID-19 pandemic. Recovering from the pandemic will require focused direction, strong alignment and ongoing engagement between public sector organizations and government. It will require all Crowns to adapt to changing circumstances and follow Public Health orders and guidelines as you find ways to deliver your services to citizens.

This mandate letter, which I am sending in my capacity as Minister responsible for BC Assessment, on behalf of the Executive Council, communicates expectations for your organization. It sets out overarching principles relevant to the entire public sector and provides specific direction to BC Assessment about priorities and expectations for the coming fiscal year.

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I expect that the following five foundational principles will inform your agency's policies and programs:

- **Putting people first:** We are committed to working with you to put people first. You and your board are uniquely positioned to advance and protect the public interest and I expect that you will consider how your board's decisions maintain, protect and enhance the public services people rely on and make life more affordable for everyone.
- **Lasting and meaningful reconciliation:** Reconciliation is an ongoing process and a shared responsibility for us all. Government's unanimous passage of the *Declaration of the Rights of Indigenous Peoples Act* was a significant step forward in this journey – one that all Crown Agencies are expected to support as we work in cooperation with Indigenous peoples to establish a clear and sustainable path to lasting reconciliation. True reconciliation will take time and ongoing commitment to work with Indigenous peoples as they move towards self-determination. Guiding these efforts, Crown agencies must also remain focused on creating opportunities that implement the Truth and Reconciliation Commission Calls to Action through your mandate.
- **Equity and anti-racism:** Our province's history, identity and strength are rooted in its diverse population. Yet racialized and marginalized people face historic and present-day barriers that limit their full participation in their communities, workplaces, government and their lives. The public sector has a moral and ethical responsibility to tackle systemic discrimination in all its forms – and every public sector organization has a role in this work. All Crowns are expected to adopt the Gender-Based Analysis Plus (GBA+) lens to ensure equity is reflected in your operations and programs. Similarly, appointments resulting in strong public sector boards that reflect the diversity of British Columbia will help achieve effective and citizen-centred governance.
- **A better future through fighting climate change:** Announced in December 2018, the CleanBC climate action plan puts our province on the path to a cleaner, better future by building a low-carbon economy with new clean energy jobs and opportunities, protecting our clean air, land and water and supporting communities to prepare for carbon impacts. As part of the accountability framework established in CleanBC, and consistent with the *Climate Change Accountability Act*, please ensure your organization aligns operations with targets and strategies for minimizing greenhouse gas emissions and managing climate change risk, including the CleanBC target of a 50% reduction in public sector building emissions and a 40% reduction in public sector fleet emissions by 2030. Your

organization is expected to work with government to report out on these plans and activities as required by legislation.

- **A strong, sustainable economy that works for everyone:** I expect that you will identify new and flexible ways to achieve your mandate and serve the citizens of British Columbia within the guidelines established by the Provincial Health Officer and considering best practices for conducting business during the pandemic. Collectively, our public sector will continue to support British Columbians through the pandemic and economic recovery by investing in health care, getting people back to work, helping businesses and communities, and building the clean, innovative economy of the future. As a public sector organization, I expect that you will consider how your decisions and operations reflect environmental, social and governance factors and contribute to this future.

The Crown Agencies and Board Resourcing Office (CABRO), with the Ministry of Finance, will continue to support you and your board on recruitment and appointments as needed, and will be expanding professional development opportunities in 2021/22. The [Governing in the Public Interest](#) online certificate program is now available, and all board members are encouraged to complete this new offering.

As the Minister Responsible for BC Assessment, I expect that you will make substantive progress on the following priorities and incorporate them in the goals, objectives and performance measures in your 2021/22 Service Plan:

- Continue to focus on BC Assessment's core mandate to establish and maintain uniform real property assessments throughout British Columbia.
- Continue to work closely with the Ministry of Finance and key partners to evaluate and develop policy, regulatory, legislative and operational solutions to emerging and existing assessment policy and methodology priorities to support government's commitment to build a strong, sustainable economy that works for everyone.
- Support provincial government strategic priorities through the use of BC Assessment data, property information and by leveraging the corporation's extensive expert knowledge on valuation and real estate.
- Support government's commitment to put people first by delivering BC Assessment's services in a fiscally responsible manner.

Each board member is required to sign the Mandate Letter to acknowledge government's direction to your organization. The signed Mandate Letter is to be posted publicly on your organization's website in spring 2021.

I look forward to continuing to work with you and your Board colleagues to build a better B.C.

Sincerely,



Selina Robinson
Minister of Finance

"Sylvia Bishop"

Sylvia Bishop
Chair, BC Assessment Authority

"Kathleen (Ruth) Wittenberg"

Kathleen (Ruth) Wittenberg
Vice Chair, BC Assessment Authority

"Jill Davidson"

Jill Davidson
Director, BC Assessment Authority

"Susan Gimse"

Susan Gimse
Director, BC Assessment Authority

"Nicole Halbauer"

Nicole Halbauer
Director, BC Assessment Authority

"David Highfield"

David Highfield
Director, BC Assessment Authority

"Karen Hoffmann"

Karen Hoffmann
Director, BC Assessment Authority

"Donald Henry Krusel"

Donald Henry Krusel
Director, BC Assessment Authority

"Richard Rainey"

Richard Rainey
Director, BC Assessment Authority

"Amarjeet S. Rattan"

Amarjeet S. Rattan
Director, BC Assessment Authority

"Kevin Stewart"

Kevin Stewart
Director, BC Assessment Authority

"James Gustafson"

James Gustafson
Director, BC Assessment Authority

cc: Honourable John Horgan
Premier

Lori Wanamaker
Deputy Minister to the Premier, Cabinet Secretary and Head of the BC Public Service

Heather Wood
Deputy Minister and Secretary to Treasury Board
Ministry of Finance

Douglas S. Scott
Deputy Minister, Crown Agencies Secretariat
Ministry of Finance

Kathleen (Ruth) Wittenberg
Vice Chair
BC Assessment

Jill Davidson
Director
BC Assessment

Susan Gimse
Director
BC Assessment

Nicole Halbauer
Director
BC Assessment

David Highfield
Director
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Donald Henry Krusel
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Amarjeet S. Rattan
Director
BC Assessment

Richard Rainey
Director
BC Assessment

Kevin Stewart
Director
BC Assessment

James Gustafson
Director
BC Assessment

Karen Hoffmann
Director
BC Assessment

Jason Grant
Chief Executive Officer/President
BC Assessment

