

# BC ASSESSMENT

## Service Area Code Sheet

Please complete all fields below:

<b>Regional District:</b>			
<b>Bylaw Number:</b>		<b>Adoption Date:</b>	
<b>Service Area Name:</b>			
<b>Type of Service Provided:</b>			
<b>Bylaw Purpose:</b>	Establishment	Merger	
	Reduction	Conversion	
	Extension	Change in Method of Cost Recovery	
	Repeal	Change in Name	
	Other, please specify:		
<b>Has this service previously received a Service Code?</b>			
No	Yes, please specify:		
<b>Which areas are covered by this bylaw? (Mark all that apply and specify details)</b>			
Portion of Electoral Area(s) requiring coding, please specify:			
Entire Electoral Area(s), please specify:			
<ul style="list-style-type: none"> <li>If an entire Electoral Area(s), do you want the service displayed as a separate line item on the tax notice?</li> </ul>		Yes	No
<b>Method of Cost Recovery? (mark as per bylaw)</b>	Improvements only	Parcel Tax	Fees and Charges
	Land and Improvements	Frontage Tax	
<b>Comments:</b>			
<b>Regional District Contact for this Service Area Code Sheet, bylaw and related material:</b>			
<b>Name:</b>			
<b>Phone:</b>			
<b>Email:</b>			

Please send copies of this Service Area Code sheet, bylaw and associated maps to:

**BC Assessment Property Information** | BC Assessment | 400-3450 Uptown Blvd. | Victoria, BC V8Z 0B9 | [bcacustomer.services@bcassessment.ca](mailto:bcacustomer.services@bcassessment.ca)

**Surveyor of Taxes** | Property Taxation Branch | Ministry of Finance | 4th Floor - 1802 Douglas Street | Victoria, BC V8T 4K6 | [ruraltax@gov.bc.ca](mailto:ruraltax@gov.bc.ca)

# Guide to Filling out the Service Area Code Sheet

## *What is a Service Area Code Sheet?*

The Service Area Code Sheet (SACS) is a form developed by BC Assessment (BCA) to help interpret the intent of a bylaw provided by a Regional District. The SACS is a summary of the bylaw that facilitates efficient processing and reduces the potential for coding errors.

## *Why is the Service Area description assigned by BCA different than the Service Area Name indicated on the SACS?*

The Service Area name provided on the SACS is often helpful and descriptive of the service being provided, however it may be similar to another established Service Area or too long for the BCA data field. To avoid confusion and coding errors, the Service Area description is also assigned a SRVA #XX to distinguish it from other services with similar names.

## *Why does the SACS request the Bylaw Date of Adoption?*

The bylaw date of adoption is important because it determines which year the Service Area Code will be applied to. For example, if a Regional District is required to requisition for a service in the 2020 tax year, Section 3 of the [Assessment Act](#) requires that the bylaw authorizing the service is enacted on or before December 31, 2019. Per Section 3, the Assessment Roll completed on or before December 31, 2019 is the Roll that is to be used for the purposes of taxation during the 2020 tax year.

## *The Bylaw clearly states that it is an Extension. Why do I have to restate this on the SACS?*

As a bylaw has the potential to be misinterpreted, clarity regarding the intent of the bylaw is important when applying or removing codes. For example, there have been instances where a bylaw states "...wishes to amend the boundaries of the service area to extend the land(s) shown...", however the true intent of this bylaw was to reduce the Service Area. To reduce the potential for misinterpretation, it is extremely important that the SACS is submitted with the bylaw's true intent stated.

## *Where do I find the Service Code, if one already exists?*

The code is created by BCA and is applied to the folios within the service boundary. Multiple services can have very similar names, obtaining the Service Code adds another layer of verification to ensure the correct service is updated in our system. The code is reported out on BCA's Statutory Reports for local governments to reference, including the RG519, RG520, RG521, RG522, RG524, RG526, and RG527.

## *Why are we asked to provide a folio list and digital boundary (GIS Shape File) when we have provided a map?*

Folio lists and digital boundaries assist BCA in identifying folios impacted by the bylaw for both coding and audit processes. If a folio list is not available, a list of parcel identifier numbers (PIDs) must be provided. Ultimately, it is a Regional District's responsibility to verify that BCA has coded the appropriate folios for a service prior to considering the coding process complete. BCA's [Service Boundary Web Map \(SBWM\)](#) is a tool that enables Regional Districts the ability to review a proposed service area boundary and acquire a total folio count, summary of assessed and taxable values, and a list of potential folios. The output can be used to project how much revenue a proposed service area can generate.

## *Will the service code appear as a separate line item on the tax notice?*

In agreement with the Property Taxation Branch, anytime there is a new establishment for an entire electoral area, where the Regional District does not require a separate line item on the tax notice for the new service area, BC Assessment will not assign a code. BC Assessment will always assign a code if the method of cost recovery includes Parcel Tax or if the service includes a portion of an Electoral Area(s). If the service is coded it appears as a separate line item. If the service is not coded, it is included within the general line item on the tax notice.

## *Who should be listed as the Regional District Contact on the SACS?*

BCA may contact the person listed on the SACS to seek clarification on the bylaw. It is very important to ensure that the Regional District resource with the best understanding of the bylaw and its intent is listed on the form; otherwise, processing of the bylaw may be delayed.