BC ASSESSMENT

July 1, 2025 to September 30, 2025 Update

Updates to Statutes, Regulations, and Case Law

New Provincial Legislation

This is a listing of legislation that is of particular interest for assessment purposes.

Name of Bill	In Force	Description of Legislation
None at this time		

REGULATIONS/ORDERS CREATED OR AMENDED IN 2025

Cabinet Regulations/Orders made or amended:

None at this time

Assessment Authority Regulations/Orders that have been made or amended:

None at this time

Other Regulations/Orders that have been made or amended:

None at this time

BC ASSESSMENT

SELECTED ASSESSMENT APPEAL CASES

This section is broken down into the following categories, with links to each one:

CLASSIFICATION	ASSESSABILITY	VALUATION
EXEMPTIONS	OCCUPIERS	APPEAL PROCEDURE

CLASSIFICATION

Return to Categories

Stated Cases:

None at this time

PAAB Decisions:

Canfor Pulp Ltd. v. Area 26, **2025 BCPAAB 20242682 (September 11, 2025)**

Canfor leased 20 acres of its pulp mill site to Arbios Biotech for a bio-oil demonstration plant. Construction began before October 21, 2022, making the facility assessable for the 2023 roll-year. The Assessor classified the facility as Class 4 – Major Industry, as a plant designed and built for the purpose of manufacturing chemicals. Canfor appealed and submitted that bio-oil is not a chemical in the industry sense, it is a mixture of compounds, not a single pure chemical. The Appellant said the legislative intent of part (f) of the definition of 'industrial improvement' in section 20(1) of the *Assessment Act* was to classify plants producing specific chemicals with defined compositions.

The Appellant claimed that a broad interpretation of part (f) would make many plants, such as breweries, wood pellet plants, also Class 4, which the Appellant argued would be inconsistent with the legislative intent.

The Assessor disagreed and said bio-oil is produced by a chemical process and valued for its chemical properties and that many chemical plants produce mixtures, not single compounds. The Assessor argued that the facility shares characteristics with other major industrial plants and presents valuation challenges that fit within the purpose and scope of section 20 of the *Assessment Act*.

Dhillon, Daljit and Harbhajan v. Area 15, **2025 BCPAAB 20251367 (July 8, 2025)**

Property is a 3.7 acre land parcel, within the ALR and zoned for agricultural use, improved with a single family residence and other dwellings. The Appellants sought farm classification for the land parcel. The Assessor stated that the land was correctly classified as Residential. Nothing in the Appellants' recent developing farm application supported that a viable cedar tree operation had been established. The Appellants also made submissions that a portion of the land parcel should have been classified as farm as it was the site of a retired farmer's dwelling.

ASSESSABILITY

Return to Categories

Stated Cases:

None at this time

PAAB Decisions:

None at this time.

VALUATION

Return to Categories

Stated Cases:

None at this time

PAAB Decisions:

ONNI Group of Companies v. Area 04, **2025 BCPAAB 20240971 (September 8, 2025)**

This appeal concerned 35 vacant land parcels in Ucluelet with combined assessed values of $28,519,000 (2022), $33,333,000 (2023) and $35,402,000 (2024). The Appellant said that the assessed values were too high and sought a reduction for all years. The Properties were part of a development plan that included a 30 bare land strata development, vacation rentals, multifamily residential and a resort condominium. There were 29 bare land stratified, fully serviced lots that range between .538 and 1.231 acres and six bare land acreage lots that range between 1.13 and 217.85 acres. The Assessor argued that the actual values were higher than the assessed values for each year but did not seek to increase the values.

EXEMPTIONS

Return to Categories

Stated Cases:

None at this time

PAAB Decisions:

None at this time

OCCUPIERS

Return to Categories

Stated Cases:

None at this time

PAAB Decisions:

None at this time

APPEAL PROCEDURE

Return to Categories

Stated Cases:

None at this time

PAAB Decisions:

Dhillon, Daljit and Harbhajan v. Area 15, **2025 BCPAAB 20252906 (August 19, 2025)**

The Assessor applied to the PAAB for a $1,000 costs award against the Appellants. The Appellants did not provide a response in relation to the Assessor's costs application.

PARP Property Assessment Review Panel
PAAB Property Assessment Appeal Board
BCSC British Columbia Supreme Court
BCCA British Columbia Court of Appeal
SCC Supreme Court of Canada