



BC ASSESSMENT

**2022/23 – 2024/25
Service Plan**

April 2022



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Published by BC Assessment

Board Chair's Accountability Statement



The 2022/23 – 2024/25 BC Assessment's 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 March 31st, 2022 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

In 2022/2023, public sector organizations will continue to align with and support the Government of British Columbia efforts in responding to the COVID-19 pandemic with a focus on protecting the health, social and economic well-being of British Columbians. Building on our economic, environmental, and social strengths while looking to seize opportunities to improve outcomes for all British Columbians will be an important aspect of each Crown Agency's work as we respond to COVID-19 and recover from devastating floods and wildfires. The policies, programs and projects developed over the course of this service plan period will align with the five foundational principles established by Government in 2020: putting people first, working toward lasting and meaningful reconciliation, supporting equity and anti-racism, ensuring a better future through fighting climate change and meeting our greenhouse gas reduction targets, and supporting a strong, sustainable economy that works for everyone.

This 2022/23 service plan outlines how BC Assessment will support the government's priorities including the foundational principles listed above and selected action items identified in the most recent [BC Assessment Mandate Letter](#).

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 \$8.6 billion annually to support 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 [2021/22 Mandate Letter](#).

BC Assessment's work over the last several years reflects the foundational investments we have made to prepare for our future. Over the coming three years we will be working to enable our digital future, to the benefit of our staff, our customers, and the people of B.C.

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. Development of new properties, volume of real estate transactions, and changes in market values impact the number of properties requiring valuation, the magnitude of changes in assessed values, and the level of public response to the assessment roll. These factors, along with operational adjustments for data collection and digital service delivery in response to COVID-19, need to be accounted for to support completeness, accuracy and equity in the assessment roll.

BC Assessment's Market Activity Response Initiative remains 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 replacement of BC Assessment's core assessment technology in 2022/23 will support improvements to the quality, management and accessibility of data over the duration of this plan. Adapting to this significant system and resulting organizational 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 Planning

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

BC Assessment is focused on delivering dynamic and reliable assessment services that people count on which support a strong economy and vibrant communities in B.C.

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

The former Goal 1 objective "Maintain efficient and financially responsible operations" was moved to support the new Goal 4: "Robust and Resilient Operations" for better alignment.

Objective 1.1: Produce accurate and uniform assessments

In its drive to improve the quality of the assessment roll, BC Assessment continues to introduce new roll quality measures.

The strata residential measures were added last year to reflect that this property group represents nearly 25% of the total number of provincial folios, which highlights the importance to property owner customers of measuring the accuracy and uniformity of this growing property group.

Additionally, a new coefficient of dispersion measure was included last year for non-residential properties, which is a good measure of uniformity for this property group. The measure has been monitored internally for years and will enhance transparency.

Another measure that was included last year was the price related bias coefficient. This measure verifies that low- and high-valued properties are being assessed equitably in relation to each other.

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

Performance Measure(s)	2021/22 Forecast ¹	2022/23 Target	2023/24 Target	2024/25 Target
1.1a 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%
1.1b Coefficient of Dispersion				
- Residential Urban	9.6%	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	15.6%	5.0–15.0%	5.0–15.0%	5.0–15.0%
- Strata Residential Rural	7.8%	5.0–15.0%	5.0–15.0%	5.0–15.0%
- Non-residential	12%	5.0–15.0%	5.0–15.0%	5.0–15.0%
1.1c Price Related Bias				
- Residential	0.00%	-5.0–5.0%	-5.0–5.0%	-5.0–5.0%
- Strata Residential	-1.00%	-5.0–5.0%	-5.0–5.0%	-5.0–5.0%
- Non-residential	-1.00%	-5.0–5.0%	-5.0–5.0%	-5.0–5.0%

Data source: Internal property information database

¹ For all numbers forecasted, the calibration of the Manufactured Homes values is ongoing and may impact these measures. Forecasted numbers represent the results from the 2022 Completed Roll and will be finalized after the 2022 Revised Roll in March.

Linking Performance Measure to Objective

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.

1.1c The Price Related Bias (PRB) coefficient is a measure that shows whether the assessment-to-sales price ratios are systematically higher, lower or steady as property values increase.

Discussion

An individual ASR is calculated for a single property by dividing the assessed value of a recently sold property 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. BC Assessment targets a higher level of accuracy than international standard.

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 matched the IAAO standards for the COD on 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. Our Residential Rural COD fell just outside of our indicated target for 2022 and is currently forecasted to be 15.6% as a result of extremely active Manufactured home market this past year.

The PRB measures the percentage relationship between property values and assessment ratios and indicates 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. Negative values indicate negative progressivity, while positive values indicate positive progressivity. 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 should show no sign of either regressive or progressive assessments, because these value inequities lead to inequitable tax burdens.

The 2021 results presented in this plan forecast calculations using the 2022 Completed Roll. The 2022 Actual results to be reported in the 2022 Annual Service Plan Report may differ slightly, as they will be based on the 2022 Revised Roll, which reflects the final assessments following any appeal revisions made in early 2022. BC Assessment has kept future targets constant for these performance measures, as the targets align with 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, such as dedicated modelling and data maintenance teams, use of machine learning and the creation of a multi-year data maintenance plan. 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 to ensure our standards are up to date with the most current information and technology used in the industry.

Objective 1.2: Deliver reliable and accepted assessment rolls

Key Strategies

- Implement and leverage the new core mass appraisal system for delivery of assessment services
- Ensure depth of appraisal expertise and specialized knowledge to provide transparency on assessment processes

Performance Measure(s)	2021/22 Actuals ¹	2022/23 Target	2023/24 Target	2024/25 Target
1.2a Assessment Roll Stability	n/a	≤ 0.22%	≤ 0.22%	≤ 0.22%
1.2b Assessment Accepted Without Appeal	n/a	≥ 98.0%	≥ 98.0%	≥ 98.0%

Data source: Internal property information database

¹ Actual data will be available in April 2022

Linking Performance Measure to Objective

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 among taxing jurisdictions as a good measure of the stability of the assessment roll.

1.2b BC Assessment interprets consistently high acceptance of assessments by residential, commercial and major industry customer groups as a general validation of the overall 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 developed while others are demolished. The annual assessment roll may also be subject to supplementary changes made after an appeal to the [Property Assessment Review Panel](#) (PARP) and 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 2021/22 Actual measures the 2020 Assessment Roll stability by estimating the changes in taxes collected as a result of supplementary rolls issued between May 1, 2020, and December 31, 2021. 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 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 2021/22 results (for the 2022 Assessment Roll) will not be available until April 2022, 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.

Goal 2: Valued by Customers and Partners – Trusted and reliable property assessment information and services

This goal has been updated to better reflect that our property information is used for more than property assessments and better emphasize the development of partnerships.

Objective 2.1: Ensure positive customer and partner interaction

With the update to the goal, this objective has been changed to align with the recognition that we work and share property information with both customers and partners.

Key Strategies

- Improve understanding and response to evolving customer and partner needs
- Collaborate with stakeholders to improve assessment review and appeal processes
- Investigate partnership opportunities for information exchange

Performance Measure(s)	2021/22 Actuals	2022/23 Target ²	2023/24 Target	2024/25 Target
2.1 Customer Satisfaction Index – Employee Interaction				
- Property Owners	83 ¹	73 to 85	73 to 85	73 to 85
- Taxing Authorities	92 ¹	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 the customer satisfaction surveys. The index figure is relative to 100.

¹2021 Customer Experience Survey and Relationship Checkup Survey actual results.

²Target for Taxing Authorities was changed with Biennial survey now happening in 2022/23 and 2024/25.

Linking Performance Measure to Objective

BC Assessment uses email surveying to evaluate customer interactions, gather feedback and identify areas for enhanced stakeholder experience. The Customer Satisfaction Index is a specific BC Assessment survey designed to measure the effectiveness of two separate components:

1. How effectively BC Assessment employees interact with property owners and taxing authorities– see table 2.1 above.
2. How effectively the information, services, and tools provided by BC Assessment assist clients and stakeholders in achieving their property assessment needs – see table 2.2 below.

Analysis of survey results (captured in the form of ‘indices values’) determines the specific service attributes that are important to stakeholders and indicates the perceived quality of service received.

Discussion

The Customer Satisfaction Survey – Employee Interaction Indices, summarized in table 2.1 – includes a series of questions enabling BC Assessment to track performance and plan for needed improvements. Respondents indicate their level of agreement with statements; for example: “BC Assessment employees are knowledgeable”, or “the response from BC Assessment provided you with all the information you needed.” Stronger agreement correlates with higher indices scores.

The indices figures are relative to 100. A perfect score of 100 means respondents gave top marks on all indices 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 on a biennial survey program, at their request.

In addition to the survey, BC Assessment continues to analyze customer interactions (using tools like ‘customer journey maps’) to increase BC Assessment’s understanding of customer needs to improve services. BC Assessment also delivers educational information that supports general understanding of property valuation, the real estate market, and the relationship between property assessments and property taxes.

Objective 2.2: Improve access to assessment information

Key Strategies

- Create 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

Performance Measure(s)	2021/22 Actual	2022/23 Target ²	2023/24 Target	2024/25 Target
2.2 Customer Satisfaction Index				
- Property Owners – Digital Information	68 ¹	≥ 65	≥ 65	≥ 65
- Taxing Authorities – Information, Services and Tools	83 ¹	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 the customer satisfaction surveys. The index figure is relative to 100.

¹2021 Customer Experience Survey and Relationship Checkup Survey actual results.

²Targets are based on a combination of historic scoring, feedback from BC Assessment’s survey provider (on common public sector benchmarks and results for similar indices), and BC Assessment’s desired performance level.

Linking Performance Measure to Objective

As mentioned in Objective 2.1, the Customer Satisfaction Survey also measures the effectiveness of information, services, and tools provided by BC Assessment for customer/stakeholder use, but with different target indices than the employee interaction component (see table 2.2 above).

Stakeholders are surveyed about specific attributes that qualitative research has identified as important. Responses are analyzed, providing input to the overall Customer Satisfaction Indices.

Discussion

BC Assessment’s strategic direction includes improving access to self-serve assessment information and ensuring understanding and awareness of its processes, products and services. The Digital Information and Information, Services, and Tools indices measure organizational performance in support of this objective. The indices are relative to 100; a perfect score of 100 means that stakeholders gave top marks on all indices attributes. The target is set at or above 65 because a substantial investment in digital tools and delivery would be needed to markedly exceed that level.

BC Assessment continually enhances the number and depth of its assessment products, information and services to meet or exceed stakeholder expectations, specifically website enhancements

providing greater functionality and access to information supporting assessment, taxation, and real estate decisions.

Goal 3: High Performing Team – Collaborative, inclusive and innovative culture, focused on results

The goal description has evolved to reflect BC Assessment’s commitment to diversity and inclusion and a results-driven culture that will enable our strategic direction.

Objective 3.1: Support employee engagement and professional development

The objective reflects the shared ownership of engagement between employees and the employer, and the increasing need to ensure that BC Assessment employees have the skills required for our technologically enabled future. BC Assessment continues to monitor employee engagement as a performance measure for ongoing insight and response.

Key Strategies

- Engage flexible work options and career development in an increasingly digital environment
- Involve and support employees through organizational change
- Increase focus on employee health and wellness

Performance Measure(s)	2021/22 Forecast	2022/23 Target	2023/24 Target	2024/25 Target
3.1a Level of Employee Engagement	New baseline established in 2022	TBD	TBD	TBD

Data source: 2022 Baseline survey

Linking Performance Measure to Objective

BC Assessment is modernizing its approach to employee engagement and is transitioning to an employee feedback model: a more integrated approach to collecting, analyzing and acting upon employee opinion. This includes the procurement of a new employee feedback technology solution, which will retain employee confidentiality and provide enhanced reporting and supports for managers. A new baseline and targets will be established in 2022.

Discussion

This performance measure was previously tracked through a biennial employee engagement survey that gauged employee perceptions on motivation, work capacity and capability, leadership, and alignment with the organization’s vision, mission and goals. The result was an average score that expressed all responses to a series of survey questions.

The new employee feedback approach will be combined with other qualitative and quantitative indicators, such as focus group results, wellness indicators, turnover and exit survey data to create a broader picture of overall employee experience.

Goal 4: Robust and Resilient Operations – Sustainable and responsive processes and tools

This new goal's objective is to maintain efficient and financially responsible operations and enhance digital capabilities and flexibility. This goal, was added to highlight BC Assessment’s

commitment to being a sustainable and robust organization, managing our business with the future in mind. 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 our people.

Objective 4.1: Maintain efficient and financially responsible operations

This objective was previously included under Goal 1, Trusted Assessments, and while continuing to focus on finding efficiencies in delivering high quality assessments, is now applied more broadly across all of the BC Assessment functions.

Key Strategies

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

Performance Measure(s)	2021/22 Forecast¹	2022/23 Target	2023/24 Target	2024/25 Target
4.1a Net Cost per Property	\$45.94	\$48.82	\$49.01	\$49.21

Data source: Internal property information database.

¹ To align with the government fiscal year, BC Assessment has changed to a March 31 fiscal year end resulting in a transitional 15 month fiscal period starting January 1, 2021 and ending March 31, 2022. Figures for the 2021/22 cost per property forecast have been calculated to reflect 12-month comparative period.

Linking Performance Measure to Objective

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 2022/23 to 2024/25 take into consideration projected new construction and development, and key assumptions regarding changes in revenues and expenditures.

Financial Plan

Financial Summary

(\$000) ¹	2021/22 Forecast ²	2022/23 Budget ³	2023/24 Plan ³	2024/25 Plan ³
Total Revenue				
Tax levies ³	126,577	102,710	104,110	105,510
Other Revenue	8,442	5,852	5,796	5,796
Total Revenue	135,019	108,562	109,906	111,306
Total Expenses				
Employee expenses	86,344	67,911	67,479	68,878
Other operating expenses	37,981	33,363	33,939	34,397
Amortization	4,585	7,288	8,488	8,031
Total Expenses	128,910	108,562	109,906	111,306
Annual Surplus (Deficit)	6,109	0	0	0
Total Debt [even if zero]	0	0	0	0
Total Liabilities	24,470	24,533	24,195	23,920
Accumulated Surplus	60,763	60,763	60,763	60,763
Capital Expenditures	12,544	7,288	6,055	7,464

Note: The above financial information was prepared based on current Generally Accepted Accounting Principles.

Notes:

¹ Financial information for all years was prepared based on Public Sector Accounting Standards (PSAS).

² To align with the government fiscal year, BC Assessment has changed to a March 31 fiscal year end effective immediately after the end of the December 31, 2020 calendar year. Figures for 2021/22 reflect a transitional 15 month fiscal period starting January 1, 2021 and ending March 31, 2022.

³ Estimates for tax levy rate increases have not been included in the 2022/23–2024/25 figures.

Key Forecast Assumptions, Risks and Sensitivities

Estimates for levy rate and unconfirmed future cost increases 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. Operating expenditures include increases for known contractual and inflationary pressures, changes in cost structures, and offsets for planned operational efficiencies.

Key risks and uncertainties affecting BC Assessment's financial outlook include: 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.

Management's Perspective on the 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 \$102.7 million in 2022/23 calculated using 2021/22 average levy paid. Levy rates require annual approval by provincial cabinet and BC Assessment's Board of Directors. In addition, BC Assessment receives approximately 5.7 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 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 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 is now expected go live in spring 2022 and will allow the 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.

Appendix A: Additional Information

Corporate Governance

BC Assessment is governed by a Board of Directors that is accountable to the Minister of Finance for the implementation of Provincial government direction. The Board's direction is implemented by management, who carry out the day-to-day operations of the corporation under supervision of the President and Chief Executive Officer.

For more information on BC Assessment's Board of Directors, please refer to the web page at <https://info.bcaassessment.ca/About-Us/how-bc-assessment-works/Board-of-Directors>.

For more information on BC Assessment's Executive Management Team, please refer to the web page at <https://info.bcaassessment.ca/About-Us/how-bc-assessment-works/executive-management-team>.

Organizational Overview

To learn more about how BC Assessment is structured to deliver its work, please refer to the web page at <http://bcassessment.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/property-assessment-review-panels>

Property Assessment Appeal Board

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

Appendix B: Crown Mandate Letter from the Minister Responsible



June 10, 2021

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.

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”

“James Gustafson”

Kevin Stewart
Director, BC Assessment Authority

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
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Director
BC Assessment

Nicole Halbauer
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David Highfield
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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

DRAFT