



BC ASSESSMENT

BC Assessment: Past, Present, & Future

Local Government Leadership Academy 2018

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Topics

1. Introduction
2. Brief history of property taxation
3. Creation of BC Assessment
4. 1970's
5. 1980's
6. 1990's
7. 2000's
8. 2010's
9. Statistical review
10. Future

Introduction

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Introduction



- BC Assessment is a founding member & supporter of the Local Government Leadership Academy
- We have long supported training for local government officials, & are proud to continue this partnership
- Come join us for a conversation at our exhibitor booth:
 - Michael Spatharakis, Manager, Local Government Customers
 - Gerhard Brosch, Director Local Government & First Nations Customers

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4

Brief history of property taxation

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6

History of property taxation



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7

History of property taxation

- *Inquiry into the Nature & Causes of the Wealth of Nations* (Smith, 1776)

Four Maxims of Just Taxation:

1. Equity & ability to pay
2. Certainty of payment
3. Convenience of payment
4. Proportionate to revenue requirement

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8

History of property taxation

- How does BC's market value-based property taxation system measure up to Smith's four maxims?
 1. Equity & ability to pay:
 - Ability to pay related to level of taxation when property values accepted as proxy for wealth
 2. Certainty of payment:



History of property taxation

3. Convenience of payment:
 - Assessments & Tax Notices are sent at consistent time each year
 - Owner can elect to receive Assessment Notice via mail or e-post & can receive Tax Notice via mail or electronic transmission
4. Proportionate to revenue requirement:
 - Property tax revenue determined after all other sources of revenue considered
 - Assessments can be adjusted via Supplementary Assessment if owner or agent deliberately misleads BC Assessment
 - Interest charged for taxes that are in arrears & delinquent

History of property taxation

- International Association of Assessing Officers (IAAO) states:
Market value-based taxation results in values, & thus taxes, that are:
 - Uniform - like properties treated similarly
 - Fair - amount of taxes levied is related to ability to pay
 - Transparent - consistency in approach
 - Understandable
- “To maximize fairness & understandability in a property tax system, assessments should be based on current market value of a property...”

Creation of BC Assessment

Creation of BC Assessment

since
1974

- 1974 non-partisan commission tasked with examining property assessment & taxation
- Recommended creation of a province-wide assessment authority
- Assessment authority was to be independent of property taxing function & it would operate independent of provincial politics
- Since enactment of *Assessment Authority Act* & *Assessment Act* in 1974, BC Assessment has provided uniform, fair, & independent property assessments to the people of British Columbia

History of BC Assessment at a glance

1970's – what else was going on?

1970s



- 1972 – Canada wins Summit Series vs. USSR
- 1975 – ±879,000 folios assessed at ±\$42 billion
- 1976 – Montreal hosts Summer Olympics
- 1977 – Assessment roll frozen
- 1977 – Assessment Act amended to provide for “actual value” assessments starting 1978 Roll
- 1978 – Mobile Home Registry established & Land Title Act enacted
- 1979 – ±1,058,000 folios assessed at ±\$85 billion



1980's – what was going on?

1980s



- 1981 – Real estate market collapsed
- 1982 – Computer Assisted Property Assessment System
- 1982 – Constitution ‘patriated’ & Charter enacted
- 1983 – Property Tax Reform Act - variable tax rates
- 1984 – Valuation date set at July 1st of previous year
- 1984 – Changed from annual to biannual reassessments
- 1985 – ±1,196,000 folios assessed at ±\$146 billion
- 1986 – Expo 86 held in Vancouver
- 1987 – “Loonie” introduced
- 1987 – Legislated manuals introduced for MIPs



1990's

1990's – what was going on?



- 1991 – ±1,327,000 folios assessed at ±\$238 billion
- 1991 – GST introduced
- 1992 – Returned to annual assessment roll
- 1992 – 1st First Nations assessment roll (Sechelt Band)
- 1995 – Quebecers vote against separation
- 1996 – ±1,515,000 folios assessed at ±\$384 billion
- 1996 – “Toonie” introduced
- 1997 – bcaassessment.ca launched
- 1998 – Land title survey plans available online
- 1998- Nisga’a Nation treaty signed



2000's

2000's – what was going on?



- 2002 – Core Services Review – 20% workforce reduction
- 2002 – Introduced electronic assessment notices
- 2002 – Introduced standardized digital mapping for BC
- 2005 – ±1,723,000 folios assessed at ±\$579 billion
- 2008 – Prime Minister apologises for abuse suffered by Indigenous peoples in residential school system
- 2008 – World financial crisis
- 2008 – Frozen 2009 Roll - Economic Incentive & Stabilization Statutes Amendment Act (Bill 45)
- 2009 – Introduce e-value^{BC}



2010's - what was going on?

2010's



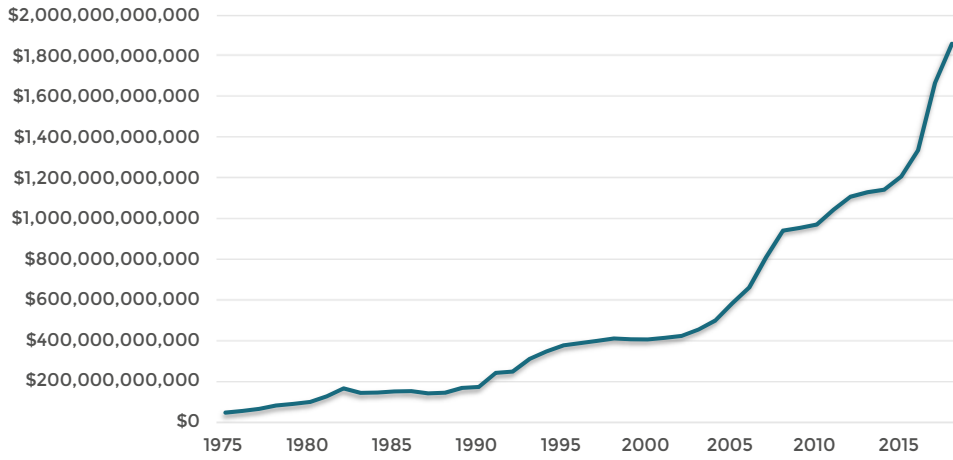
- 2010 - Piloted Desk Top Review in Nanaimo
- 2010 - Vancouver hosts Winter Olympics
- 2010 - ±1,903,000 folios assessed at ±\$1.04 trillion
- 2011 - Start BCA Facebook, Twitter, LinkedIn, & YouTube
- 2012 & 2013- Awarded world's best public information program for an assessment jurisdiction by IAAO
- 2014 - 40th Anniversary of BC Assessment
- 2014 - Appeals below 1% (0.91%) for 1st time*
- 2015 - Re-branded & created Customer Division
- 2016 - ±2,017,000 folios assessed at ±\$1.68 trillion



Statistical review

Statistical overview

Total Assessed Value

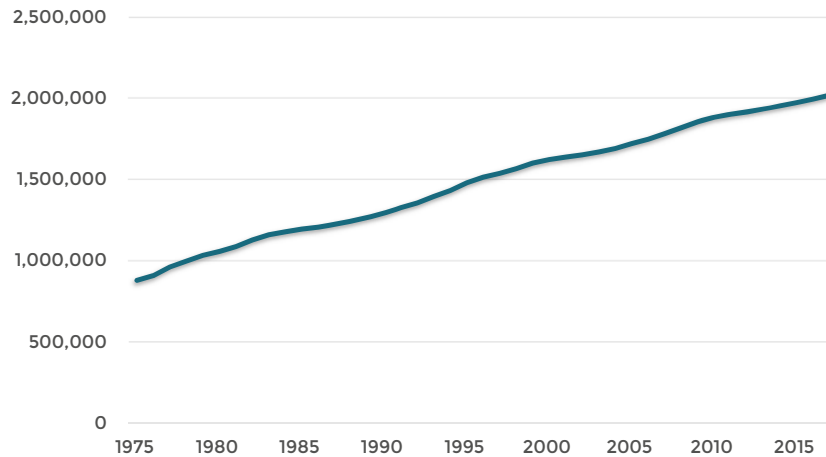


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21

Statistical overview

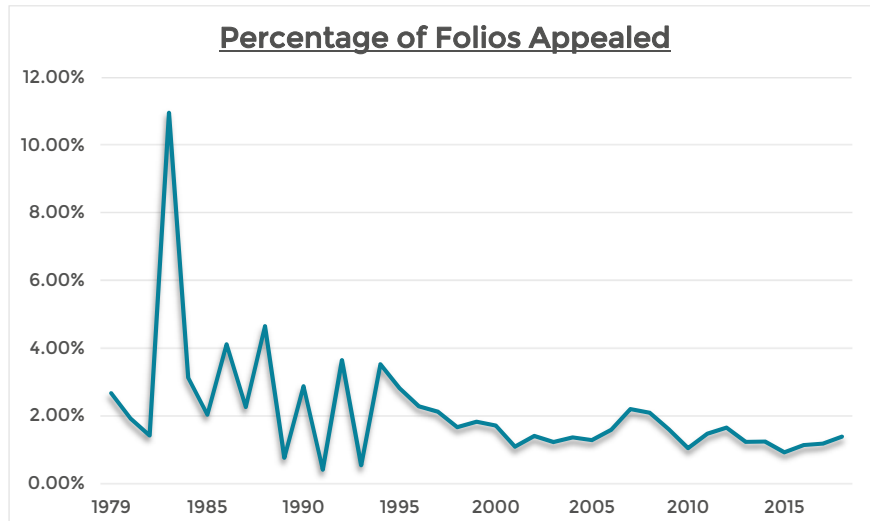
Folio Count



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22

Statistical overview



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23

2018 assessment roll

Number of properties on the 2018 assessment roll	From 2017
2,044,482	+1.2%
Total value of real estate on the 2018 assessment roll	From 2017
\$1.86 trillion	+11.9%
Value of new construction, subdivisions & rezonings	From 2017
\$31.5 billion	+28%
2,290,960 assessment notices were prepared for the 2018 roll	
88% of all properties are classified as Residential (Class 1)	
98.6%* of property owners accepted their assessment without filing an appeal	

*Based on number of 2017 appeals

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24

Future

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Future

- Understand customer needs & expectations of our products & services
- Digital Customer Experience Portfolio:
 - Increase customer awareness, confidence, & trust in BCA products & services, & broaden use of & reliance on BCA data
 - Initiatives:
 - Customer Portal
 - Commercial Users of Property Information Portal
 - Taxing Authority Portal
- Implementation of new assessment application iasWorld in mid-2019



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26

BC Assessment products & services

www.bcasessment.ca

- Assessment search tool
- Property information & trends
- Information pages (FAQs)
- BC Assessment YouTube channel
- Data Advice (Data Delivery Website)
- Assessment LinkBC
- Standard Building Permit Report
- Service Boundary Web Map
- *Community Corner* web forum

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Our property assessments generate over
\$7,500,000,000
 in revenue for communities to provide
 benefits for British Columbians

Find your property assessment

Civic Address Start typing in address (unit#-house# street name street type direction city/town)

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BC ASSESSMENT SERVICES & PRODUCTS

- Understanding the assessment process
- Your assessment notice & property taxes
- Update address & property information
- Appeals

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27