

factsheet



BC Assessment – Key Dates

BC Assessment

Key Dates in the Annual Property Assessment Cycle

May 31— Forest Land Annual Return Deadline

All annual returns for owners of land classed as managed forest land must be submitted to the assessment authority by this date.

July 1 — Valuation Date

The date actual (market) value of properties is determined for the purpose of assessment rolls.

October 31 — Permissive Exemptions

Deadline for municipalities and regional districts to pass bylaws granting permissive tax exemptions for certain properties. The bylaws authorizing exemption are considered by the councils or boards annually.

Before October 31 — Roll Totals and Statistical Reports (Preview)

Upon request, provide municipalities with yearly estimates of their tax base and the distribution of changes of value since the last roll by property class.

October 31 — Farms

Deadline for owners of farmed property to provide the assessor with farm applications, farm leases and owner certifications.

Owners are encouraged to apply by mid-year to give BC Assessment staff time to conduct a field inspection or request additional information.

Property already classed as farm land must continue to meet the regulated requirements in order to qualify for farm classification in the following year.

October 31 — Physical Condition and Permitted Use

The roll reflects the physical condition and permitted use (zoning) as of this date, except where substantial damage or destruction of the buildings occurs between October 31 and December 31.

November 30 — Land Title and Survey Authority Records

The assessor must use information contained in the records of the Land Title and Survey Authority as of November 30 for the year in which the assessment roll is completed.

Mid-December — Input Cutoff Date

All data collected by the area office must be processed by this date to ensure it is included in the assessment roll.

December 31 — Assessment Rolls and Notices

Assessment rolls and totals produced. Assessment notices mailed to property owners/agents. Assessment rolls and value totals are delivered to tax authority collectors as soon as possible after this date.

December 31 — Changes in tax status, occupations of Crown property, location of manufactured homes or substantial damage or destruction to year-end

The roll reflects:

- changes in tax status (exempt or taxable) occurring up to December 31
- changes in occupations of Crown property (Crown leases, licences, permits) occurring up to December 31
- movement of manufactured homes up to December 31
- substantial damage or destruction to buildings or manufactured homes between October 31 and December 31.

January 31 — Property Assessment Review Panel (PARP) Deadline

All persons wishing to request an independent review before a PARP must file their written notice of complaint with the assessor by this date.

March 15 — Section 19(8) Application for Assessment Relief

Residential properties that have been owned and occupied continuously for 10 years by the present owner can be

valued on the basis of their present residential use, although they may have a higher alternative use.

Examples would be single-family dwellings on land that is subdividable or zoned for apartment or commercial use. Eligible owners must apply annually. All applications must be received by this date.

January 31 — Statutory Reports (Completed)

BC Assessment provides the taxing jurisdiction and various other government bodies with the net taxable value totals based on the assessment roll for the current roll year.

February/March — Previous Year's Statutory Reports

Previous year's statutory reports are produced.

February - March 15 — Property Assessment Review Panels (PARPs)

PARPs sit at various times throughout this period to review assessments and to hear and decide upon requests for reviews brought before them.

Mid-March — Statutory Reports

Certain statutory reports produced from revised rolls for the current year must be completed by this date.

March 31 — Revised Roll Production

The revised roll, which incorporates the changes made through PARP decisions and assessor changes made by consent, is produced by this date.

April — Grant Rolls

Grant rolls are produced and forwarded to collectors to enable them to prepare billings to certain Crown organizations that pay a payment or grant-in-lieu of taxes.

April 7 — PARP Decision Notices

PARP decision notices must be sent out before this date.

Mid-April — Revised Roll

The revised roll (including PARP decisions, roll totals, and indices) is provided to collectors.

Mid-April — Statutory Reports

Remainder of statutory reports produced from revised rolls for the current year is distributed by this date.

April 30 — Property Assessment Appeal Board (PAAB) Deadline

A person must file an appeal to PAAB by this date. PAAB must promptly notify the assessor, affected municipalities and other parties about all appeals.

Throughout the year — PAAB Hearings

PAAB hearings can take place at any time during the year. Assessed owners have 21 days from receipt of a PAAB decision to appeal that decision to the Supreme Court of British Columbia. Appeals to the Supreme Court are permissible on a point of law only.

Throughout the year — Supplementary Rolls and Notices

Supplementary assessments are processed several times throughout the year. Notices are mailed each time to owners and rolls and adjusted totals are provided to affected collectors.

Note: The supplementary process provides the assessor with the means of correcting errors and omissions in the roll. The same appeal provisions that apply to the completed roll also apply to the supplementary roll (except that appeals are made through the following year's appeal process).

When appropriate — Previous Year's Final Statutory Reports

Previous year's final statutory reports are produced once outstanding PAAB decisions have been completed.

Note: The dates in this fact sheet are provided for your convenience and may be affected by legislative change. For further details and the current law, please refer to the *Assessment Act* by clicking on the web-link below:

[Assessment Act](#)