

# factsheet



## *Applying for an Independent Review of Residential Property Assessment*

*BC Assessment*

Property Assessment Review Panels (PARPs) are appointed by the Minister of Community and Rural Development to review Property Assessments. They are completely independent of BC Assessment and taxing jurisdictions.

### **The Step-by-Step Process**

#### **1. Check all details on your Assessment Notice**

Ask yourself: "Is the information correct and does the actual value represent a fair estimate of my property's market value on July 1 of last year?"

#### **2. Discuss any concerns or questions with your local assessment area office**

An appraiser at your assessment office will be pleased to discuss the information that is contained in your property file and explain how the market value estimate for your home was based on sales of similar properties in your neighbourhood. You can select any four residential properties that are comparable to yours and receive, free of charge, information such as the land size, general building description, total finished area, and year built with respect to these properties.

You can find the assessed value of comparable properties by using the "e-valueBC – Compare Assessments Online" feature on the BC Assessment website [www.bccassessment.ca](http://www.bccassessment.ca) from early January to March 31.

#### **3. If your concerns are not satisfied, you must request a formal review in writing by filing a written notice of complaint with the assessor by January 31 at 11:59 p.m. PST**

To request a review, you must include the following information:

- your full name;
- your mailing address;
- your home and business phone numbers;
- a statement as to whether or not you are the owner of the property in question;
- the assessment roll number;
- the property address and/or legal description;
- your reason for requesting a review (i.e. the grounds for the complaint); and
- if you appoint an agent, the full name of the agent and the agent's business phone number.

For further information or to appeal your assessment online, refer to your assessment notice, contact your assessment area office or visit BC Assessment's web site at [www.bccassessment.ca](http://www.bccassessment.ca).

#### **4. Once you have filed for a review, you will be advised of a time and place to attend the independent review by a PARP.**

- PARPs are appointed by the Ministry of Community and Rural Development to review assessments of land and improvements in all municipalities and rural areas of the province.
- The panel members are lay people who ensure that you receive a fair and impartial hearing.
- A chair and two members usually conduct the hearings, which are held between February 1 and March 15.
- If access to the hearing location is a problem, the panel will make alternate arrangements.

- Everyone who requests a hearing will be heard. If you are unable to attend the scheduled hearing you may send in a written submission or have someone appear on your behalf.
- The hearings are open to the public.

**5. When you attend your scheduled hearing, you will need to provide some information to support your position.**

This includes the following:

- Comparable sales as close to the valuation date of July 1 as possible (information is available through BC Assessment sales records, realtors, local Multiple Listing Service or neighbours). Your evidence should include relevant information on the comparable sales, including address, lot size, living area and age.
- Your own photos of your property and comparable properties.
- An independent appraisal report/opinion of value, if available.
- Comparable assessments in the neighbourhood (BC Assessment's assessment roll & e-value<sup>BC</sup> are available at your local assessment office, libraries and municipal halls or online at [www.bcassessment.ca](http://www.bcassessment.ca)).

Please limit your arguments to assessment matters. In most residential property appeals, the issue is simply one of valuation (i.e. the actual value does not reflect the market value of my property last July) but occasionally there may be issues with respect to the property's classification or entitlement to tax exemptions.

The panel does not have authority over taxation, tax rates or the provision of local services and it cannot be influenced by the fact you do not intend to sell your property.

Assessment law requires the person complaining to prove that the assessment is incorrect. Presenting your best evidence in an organized manner will help facilitate the review process at the PARP.

**6. Procedures at review hearing:**

- Appellants present their case first and may call witnesses.
- Witnesses may be asked to swear an oath or affirm their willingness to tell the truth.
- Representatives of BC Assessment may question the appellant and witnesses, and the appellant may question BC Assessment. The panel may also ask questions.
- If you have prepared a written presentation, please bring five copies: three for the panel, one for the assessor and one for yourself.
- If you are giving a verbal presentation, some written notes on the important points may assist you.

**7. Following the independent review:**

- The PARP will make a decision and will often announce it at the end of your hearing.
- You will receive formal notification in writing of the decision in early April.

**8. If you are not satisfied with the panel's decision:**

The Notice of Decision will explain how you can appeal to the Property Assessment Appeal Board.

For more information contact the PARP office at the Ministry of Community and Rural Development, or visit <http://www.cd.gov.bc.ca/parp/>.