

BC Assessment – 2006 Annual Service Plan Report

Appendix C: Supplementary 2007 Assessment Roll Information - Statistics

Refer to: 2006 Annual Report - Performance Measures 1 and 2

Complaints to the Property Assessment Review Panel RESIDENTIAL CLASS PROPERTY COMPLAINTS

ROLL YEAR	# OF PROPERTIES WITH COMPLAINTS (FOLIOS)	TOTAL PROPERTIES	% COMPLAINED
1994	25,619	1,326,215	1.9
1995	21,437	1,371,558	1.6
1996	20,123	1,403,601	1.4
1997	14,495	1,425,469	1.0
1998	16,793	1,451,267	1.2
1999	16,715	1,482,434	1.1
2000	10,469	1,502,005	0.7
2001	12,961	1,513,878	0.9
2002	9,262	1,524,105	0.6
2003	13,188	1,540,249	0.9
2004	12,835	1,558,500	0.8
2005	17,558	1,587,539	1.1
2006	14,627	1,617,526	0.9
2007	22,662	1,649,644	1.4

DATA SOURCE: BCA Standards and Audit Group and Information Services Division, valueBC reports

Complaints to the Property Assessment Review Panel
BUSINESS/OTHER CLASS PROPERTY COMPLAINTS

ROLL YEAR	# OF PROPERTIES WITH COMPLAINTS (FOLIOS)	TOTAL PROPERTIES	% COMPLAINED
1994	4,877	83,661	5.8
1995	5,909	87,432	6.8
1996	5,589	90,627	6.2
1997	5,368	93,619	5.7
1998	5,631	96,801	5.8
1999	5,579	100,132	5.6
2000	4,066	101,381	4.0
2001	6,828	103,888	6.6
2002	7,679	106,263	7.2
2003	6,343	107,547	5.9
2004	5,653	108,743	5.2
2005	6,718	110,209	6.1
2006	9,065	111,141	8.2
2007	9,207	112,473	8.2

DATA SOURCE: BCA Standards and Audit Group and Information Services Division, valueBC reports

Complaints to the Property Assessment Review Panel

TOTAL PUBLIC COMPLAINTS

ROLL YEAR	# OF PROPERTIES WITH COMPLAINTS (FOLIOS)	TOTAL PROPERTIES	% COMPLAINED
1994	40,209	1,433,348	2.8
1995	33,386	1,480,233	2.3
1996	32,030	1,515,030	2.1
1997	25,498	1,539,014	1.7
1998	28,497	1,567,771	1.8
1999	27,322	1,602,149	1.7
2000	17,565	1,623,284	1.1
2001	22,941	1,639,111	1.4
2002	20,137	1,653,323	1.2
2003	22,670	1,671,278	1.4
2004	21,533	1,691,300	1.3
2005	27,209	1,722,729	1.6
2006	38,388	1,749,347	2.2
2007	36,761	1,783,780	2.1

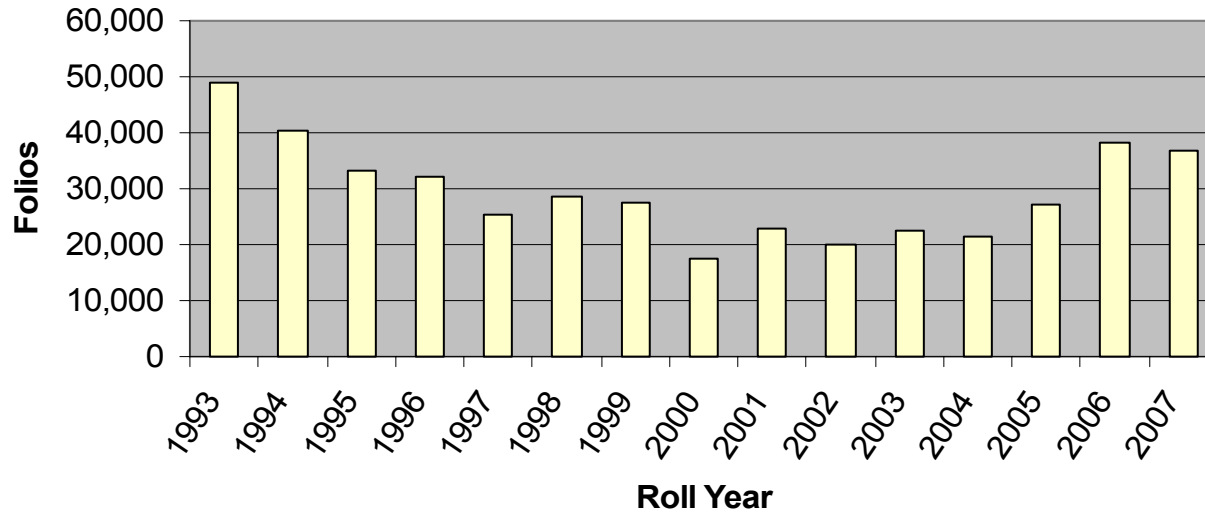
DATA SOURCE: BCA Standards and Audit Group and Information Services Division, 2007 Rolls and Notices Audit and RG125 reports

Property Assessment Review Panel Complaint Statistics 1993 – 2007

ROLL YEAR	FOLIO COUNT	PUBLIC COMPLAINTS TO PARP		TOTAL ACTUAL VALUE COMPLETED	TOTAL ACTUAL VALUE AUTHENTICATED	PERCENT CHANGE AFTER PARP	TOTAL NET GENERAL VALUE COMPLETED	TOTAL NET GENERAL VALUE AUTHENTICATED	PERCENT CHANGE AFTER PARP	APPEALS TO FAAB
		(# OF FOLIOS)	PERCENT OF COMPLAINTS	ROLL (\$ MILLIONS)	ROLL (\$ MILLIONS)	ROLL (\$ MILLIONS)	ROLL (\$ MILLIONS)	ROLL (\$ MILLIONS)		
1993	1,396,776	49,085	3.51%	306,423	304,969	-0.47%	257,860	256,121	-0.67%	1,701
1994	1,433,398	40,209	2.81%	343,810	343,194	-0.18%	290,818	290,110	-0.24%	1,976
1995	1,480,233	33,386	2.26%	373,674	373,550	-0.03%	313,670	312,981	-0.22%	1,286
1996	1,515,030	32,030	2.11%	384,687	384,283	-0.11%	322,034	321,440	-0.18%	1,238
1997	1,539,014	25,498	1.66%	395,869	395,219	-0.16%	329,297	328,692	-0.18%	1,072
1998	1,567,771	28,497	1.82%	407,735	406,899	-0.21%	340,068	339,209	-0.25%	1,555
1999	1,602,149	27,322	1.71%	403,673	402,996	-0.17%	335,203	334,459	-0.22%	971
2000	1,623,284	17,565	1.08%	403,223	402,397	-0.20%	334,851	334,023	-0.25%	820
2001	1,639,111	22,941	1.40%	410,811	410,357	-0.11%	341,109	340,439	-0.20%	1,071
2002	1,653,323	20,137	1.22%	420,589	420,074	-0.12%	349,201	348,472	-0.21%	1,135
2003	1,671,278	22,670	1.36%	451,564	450,877	-0.15%	378,252	377,460	-0.21%	1,318
2004	1,691,300	21,533	1.27%	495,919	495,049	-0.18%	420,297	419,367	-0.22%	1,568
2005	1,722,729	27,209	1.58%	580,524	579,831	-0.12%	496,020	494,706	-0.26%	1,867
2006	1,749,347	38,483	2.20%	659,823	657,941	-0.29%	567,108	566,191	-0.16%	1,367
2007	1,783,780	36,761	2.06%	807,889	804,390	-0.43%	700,010	696,312	-0.53%	N/A

DATA SOURCE: BCA Standards and Audit Group, Roll Quality History Report

Public Appeals to PARP



Percentage Change to General Assessed Values

The following table shows the percentage change to assessed values on the 2007 Assessment Roll due to changes through the 2007 Property Assessment Review Panel (PARP). For all jurisdictions, the amount of change was a reduction of \$3.7 billion out of a total of \$700 billion (a change of -0.53 percent).

Single Family Residential Property Sales

Since 2001, the number of single family residential property sales in BC has been increasing. This presents capacity challenges for the corporation which requires significant staff time to appraise, value and analyze the additional properties added to the assessment roll.

Percentage Change to Net General Assessed Values

JURISDICTION TYPE	PERCENTAGE CHANGE
All Jurisdictions	-0.53%
City	-0.58%
District	-0.51%
Town	-0.02%
Village	-0.13%
Rural	-0.52%

DATA SOURCE: BCA Standards and Audit Group, 2007 Roll Quality Report

2006 Annual Report - Performance Measures 3 and 4

BC Assessment conducts annual customer surveys with five key client groups using an independent market research firm (Venture Market Research, Inc.) to conduct the surveys and compile the results. In 2006, the five surveys were conducted in April and May and a random sample of respondents were asked a number of questions to gauge their satisfaction with the products and services associated with the 2006 Assessment Roll and other products and services that BC Assessment provides. In the Performance Measures used in the 2006 Annual Report, 'Direct contact' means the respondent had personal communication with the organization either in writing, on the telephone or in person.

In the survey of residential property owners, a random sample of 612 property owners were interviewed producing a margin of error of ± 4 percent, 19 times out of 20. The sample of 612 completed interviews included 102 people who had requested a formal independent review of their assessment by a Property Assessment Review Panel within the past two years; 100 people who had received a physical inspection of their property within the past two years, and 410 for whom there was no record of contact, other than to receive their annual assessment Notice.

In the survey of non-residential property owners, a random sample of 425 property owners were interviewed producing a margin of error of ± 4.8 percent, 19 times out of 20. The respondent contact list was generated from existing data in the spring of 2006, and included a sample of owners who had either requested a formal independent review of their assessment by a Property Assessment Review Panel, or who had proceeded to the next level of appeal with the Property Assessment Appeal Board.

In the survey of First Nations customers, a sample of 44 representatives responsible for tax administration (from a population of 55) were interviewed producing a margin of error of ± 6.7 percent, 19 times out of 20.

In the survey of local government, a sample of 194 representatives responsible for tax administration (from a population of 260) were interviewed producing a margin of error of ± 3.9 percent, 19 times out of 20.

In the survey of Provincial Government clients, a sample of 52 representatives were interviewed producing a margin of error of ± 16.6 percent, 19 times out of 20.

2006 Annual Report - Performance Measures 5 and 6

ASR – 2007 Revised Roll
 SINGLE FAMILY RESIDENTIAL PROPERTY

JURISDICTION TYPE	SALES (APR-SEPT)	MEDIAN ASR
All Jurisdictions	35,431	96.5%
City	21,089	96.6%
District	8,620	96.6%
Town	1,259	96.4%
Village	669	96.9%
Rural	3,794	95.5%
VERTICAL ANALYSIS	SALES	MEDIAN
CATEGORY*	(APR-SEPT)	ASR
Low End Housing	10,361	96.3%
Mid Range Housing	21,694	96.6%
High End Housing	990	95.8%

*

The Vertical Analysis Category contains only specific ranges of single family residential properties.

DATA SOURCE: BCA Standards and Audit Group, valueBC reports

2006 Annual Report - Performance Measures 7 and 8

COD – 2007 Revised Roll
SINGLE FAMILY RESIDENTIAL PROPERTY

JURISDICTION TYPE	SALES (APR-SEPT)	COD
All Jurisdictions	35,431	7.7%
City	21,089	7.3%
District	8,620	7.1%
Town	1,259	7.7%
Village	669	9.4%
Rural	3,794	10.9%
VERTICAL ANALYSIS	SALES	
CATEGORY*	(APR-SEPT)	COD
Low End Housing	10,361	9.3%
Mid Range Housing	21,694	6.8%
High End Housing	990	7.2%

*

The Vertical Analysis Category contains only specific ranges of single family residential properties. DATA SOURCE: BCA Standards and Audit Group, valueBC reports

2006 Annual Report - Performance Measure 9

PRD – 2007 Revised Roll
SINGLE FAMILY RESIDENTIAL PROPERTY

JURISDICTION TYPE	SALES (APR-SEPT)	PRD
All Jurisdictions	35,431	1.011
City	21,089	1.009
District	8,620	1.013
Town	1,259	1.008
Village	669	1.010
Rural	3,794	1.011
VERTICAL ANALYSIS	SALES	
CATEGORY*	(APR-SEPT)	PRD
Low End Housing	10,361	1.012
Mid Range Housing	21,694	1.010
High End Housing	990	1.007

*

The Vertical Analysis Category contains only specific ranges of single family residential properties. DATA SOURCE: BCA Standards and Audit Group, valueBC reports

2006 Annual Report - Performance Measure 10

Parcel Count

The corporation has maintained a consistent cost-per-property average in the last few years despite significant new construction and development, which increases the number of properties requiring assessment services, and the rapid rise in the value of properties in most communities throughout the province. This market movement requires significant staff time to appraise, value and analyze the additional properties added to the assessment roll.

In December 2006, assessment notices were issued for 1.78 million properties in British Columbia – an increase of 34,400 properties compared to the year before. The number of properties on the 2007 Assessment Roll increased approximately 2 percent compared to the 2006 Assessment Roll. Over the last decade, the number of properties in the province has increased an average of 1.5 percent per year. This equates to adding a community approximately the size of the cities of Chilliwack, Prince George or Victoria to the assessment base annually.

PARCEL COUNT – 1989 – 2007

ROLL YEAR	FOLIO COUNT	% INCREASE
2007	1,783,780	1.97%
2006	1,749,347	1.55%
2005	1,722,729	1.86%
2004	1,691,300	1.20%
2003	1,671,278	1.09%
2002	1,653,323	0.87%
2001	1,639,111	0.97%
2000	1,623,284	1.32%
1999	1,602,149	2.19%
1998	1,567,771	1.87%
1997	1,539,014	1.58%
1996	1,515,030	2.35%
1995	1,480,233	3.27%
1994	1,433,348	2.62%
1993	1,396,775	3.00%
1992	1,356,108	2.14%
1991	1,327,646	2.66%
1990	1,293,238	1.93%
1989	1,268,742	

DATA SOURCE: BCA Standards and Audit and Information Services Division, valueBC report

2006 Annual Report - Performance Measure 12

A total of 97 percent of all BC Assessment employees had received a form of customer service training in 2006. By March 31, 2007, 100 percent of employees had completed at least one of three components of customer service training. The three components of customer service training in 2006, included:

1. Service Standards development workshops at the 2006 staff Education Seminar in May (23 percent of total staff received this training);
2. A computer-based training (CBT) module launched in November and December for orientating all staff to BC Assessment's new Board-approved Service Commitment and Service Standards (82 percent of total staff received this training by Dec. 31/06); and,
3. A total of 51 hands-on workshops in November and December at all BC Assessment offices to focus on building customer service skills to support the "Respectful" Service Commitment (91 percent of staff received this training by Dec. 31/06).

In addition, a 'Communication Toolkit' in a binder format was issued to 100 percent of employees in November and December 2006 which provided a variety of tools and strategies to manage customer service and communications issues expected during the public inquiry period in January 2007. A new version of the Communication Toolkit will be updated for all employees for January 2008.

ROLL PROFILE – 2006/2007 VALUE COMPARISON

Net taxable values for general purposes for all properties in British Columbia increased by 22.98 percent from 2006 to 2007. Fluctuating levels of new construction and movement in the real estate market contribute to annual increases or decreases in actual and net general taxable values.

This graph shows the number of folios requiring valuation per Full Time Equivalent employee which continues to grow each year.

Actual and Net General Taxable Values* – Comparison 2006**/2007

PROPERTY CLASS	2006 ACTUAL VALUE (\$ MILLIONS)	2007 ACTUAL VALUE (\$ MILLIONS)	2006 TO 2007 CHANGE (\$ MILLIONS)	2006 TO 2007 CHANGE PERCENT	2006 NET GENERAL (\$ MILLIONS)	2007 NET GENERAL (\$ MILLIONS)	2006 TO 2007 CHANGE (\$ MILLIONS)	2006 TO 2007 CHANGE PERCENT
1 - Residential	500,004	617,920	117,916	23.58	482,153	595,986	113,833	23.61
2 - Utility	17,781	18,994	1,213	6.82	6,588	6,588	111	1.68
4								
Major Industry	5,737	6,032	295	5.14	4,923	5,094	171	3.47
5								
Light Industry	6,368	7,488	1,120	17.59	5,970	7,059	1,089	18.24
6								
Business/Other	107,400	129,384	21,984	20.47	64,602	79,519	14,917	23.09
7								
Managed Forest	1,072	1,076	4	0.37	1,072	1,076	4	0.37
8								
Recreational/Non-Profit	18,392	22,178	3,786	20.59	1,112	1,460	1148	11.28
9 - Farm	1,323	1,318	-5	-0.38	1,304	1,298	-6	-0.46
TOTAL	658,077	804,390	146,313	22.23	597,924	698,191	130,267	22.94

*Net General is the property value that is left after the value change exemptions applicable to the property are removed.

**Includes Supplementary and Property Assessment Appeal Board changes up to March 07, 2007

DATA SOURCE: BCA Standards and Audit Group and Information Services Division, 2007 Rolls and Notices Audit Report and Supplementary Rolls

PROPERTY CLASS DISTRIBUTION

In British Columbia, 87.30 percent of all properties are classified as residential. In 2007, 1.37 percent of residential property owners requested a review of their property assessment.

Property Class Distribution

PROPERTY CLASS	2005		2006		2007	
	OCCURRENCES	PERCENTAGE	OCCURRENCES	PERCENTAGE	OCCURRENCES	PERCENTAGES
1 - Residential	1,587,542	87.29%	1,617,526	87.28%	1,639,644	87.30%
2 - Utility	14,271	0.78%	14,403	0.78%	15,303	0.81%
4						
Major Industry	8,620	0.47%	9,583	0.52%	10,496	0.56%
5						
Light Industry	21,598	1.19%	23,231	1.25%	24,564	1.30%
6						
Business/Other	110,212	6.06%	111,141	6.00%	112,473	5.95%
7						
Managed Forest	4,044	0.22%	4,065	0.22%	4,067	0.22%
8						
Recreational/Non-Profit	15,553	0.86%	16,492	0.89%	16,727	0.89%
9 - Farm	56,873	3.13%	56,869	3.07%	56,261	2.98%
TOTAL	1,818,713	100%	1,853,310	100%	1,889,535	100.00%

Note: Occurrences will exceed the total number of individual properties in the province since a property may have one or more property classes.

DATA SOURCE: BCA Standards and Audit Group and Information Services Division, 2006 Rolls and Notices Audit Report

NEW CONSTRUCTION AND DEVELOPMENT

Total taxable value in new construction and development appearing on the 2007 *Revised* Assessment Roll (April 2007 – after Property Assessment Review Panels) amounted to approximately \$18.7 billion. This represents the greatest amount of new construction and development in British Columbia since BC Assessment began tracking this data in 1990.

The City of Vancouver experienced more than \$2.4 billion in new construction and development during the 2006 calendar year. This was the most of any community in British Columbia, with over \$2.2 billion of that in the Residential class. This compares to \$1.8 billion and \$1.6 billion in 2005. The City of Surrey was second with \$2.1 billion total new construction and development with \$1.7 in residential. The cities of Richmond (\$976 million total and \$802 million residential), Burnaby (\$906 million and \$698 million) and Kelowna (\$738 million and \$626 million) are the municipalities that round out the top five.

New construction and development in the Business and Other classification puts the City of Surrey at the top with almost \$354 million, with the City of Burnaby second with almost \$273 million. The remainder of the top five are The City of Vancouver (\$260 million), the Resort Municipality of Whistler (\$168 million) and the City of Richmond (\$137 million). The only other municipalities to have over \$100 million in new construction and development in this class were the Township of Langley (\$132) and the City of Langford (\$104 million).

Within assessment areas, the Vancouver office put \$2.59 billion of new construction and development on the 2007 Assessment Roll. Surrey-White Rock was next with \$2.16 billion with North Fraser close behind with \$2.15 billion. The Fraser Valley office was the only other area to top two billion at \$2.06 billion. The Fraser Valley office, however, had the greatest increase in folio count — 4,301 from 2006 to 2007. Three other assessment areas added more than 3,000 folios — Vancouver (3,914), North Fraser (3,675) and Surrey-White Rock (3,190). The Kelowna office at 2,643 and the Peace River office at 2,604 were not far behind.

New Construction and Development- 2007 Assessment Roll (millions)

Area Office	Major			Light		Managed		Recreational/Non-		Total
	Residential	Utilities	Industry	Industry	Business/Other	Forest	Profit	Farm		
Capital	1,372.71	2.72	8.78	2.10	273.84	0.10		10.34	0.07	1,670.65
Nanaimo/Cowichan/Alberni	812.51	4.90	-22.42	2.76	62.48	-4.53		0.98	10.56	846.12
Courtenay	496.97	-6.25	-0.57	2.91	25.30	-9.29		0.48	1.63	511.17
North Shore/Squamish	797.17	-2.34	-25.82	-4.95	307.41	1.26		5.44	-0.25	1,077.93
Vancouver	2,345.23	-0.17	-2.56	-0.99	264.99	0.00		-12.28	0.00	2,594.23
Burnaby/New West	1,790.74	-53.62	1.14	-8.67	418.18	0.00		3.88	-0.08	2,151.57
Richmond/Delta	920.36	4.28	-4.55	66.83	156.25	0.00		1.12	-0.75	1,143.54
Surrey/White Rock	1,777.18	-3.16	0.24	22.34	357.76	0.00		8.56	-0.69	2,162.22
Langley/Abbotsford/Chilliwack	1,721.17	7.80	-0.19	1.00	336.23	-0.27		-2.09	-0.92	2,062.73
Penticton	389.09	4.71	0.52	3.21	63.58	-0.07		2.72	-0.30	463.45
Kelowna	1,268.19	5.76	0.65	16.74	137.34	0.00		8.39	-0.03	1,437.04
Vernon	691.20	3.69	0.66	-1.30	53.52	-0.45		5.23	-1.80	750.77
Nelson/Trail	127.79	0.99	4.17	-0.56	8.90	-2.92		0.64	0.14	139.15
East Kootenay	331.12	0.09	1.09	0.19	63.63	-4.67		-6.97	-0.03	384.43
Kamloops	388.88	5.04	11.14	6.39	106.74	-0.00		10.38	-0.35	528.20
Cariboo	68.17	-0.40	17.35	2.59	4.55	-0.07		0.04	0.26	92.49
Northwest	2.42	5.89	-41.89	4.09	10.77	-0.00		0.16	0.37	-18.20
Prince George	107.54	10.90	10.46	1.11	14.00	0.00		0.36	0.51	144.88
Peace River	117.93	23.92	109.16	73.80	65.41	0.00		0.20	-1.36	389.07
									-	
2007 Total	15,526.37	14.77	67.36	189.57	2,730.87	-20.92		37.58	14.16	18,531.44
2006 Total	10,252.68	52.69	207.88	340.80	1,511.76	-6.36		55.51	-1.96	12,413.00

2007 First Nations Total	147.91	0.44	3.88	1.12	64.86	0.00	0.24	-0.04	218.40
---------------------------------	---------------	-------------	-------------	-------------	--------------	-------------	-------------	--------------	---------------

valueBC NMC system--March 27, 2007