

# **City of Vancouver**

**2011**

## **Assessment Roll Report**

Jason Grant, AACI  
Area Assessor  
Vancouver Sea to Sky Region

January 20th 2011.

## **Your local Assessment Office information:**

Suite 200 – 2925 Virtual Way,  
Vancouver, BC,  
V5M 4X5.

Tel: 604-739-8588

Fax: 604-739-8666

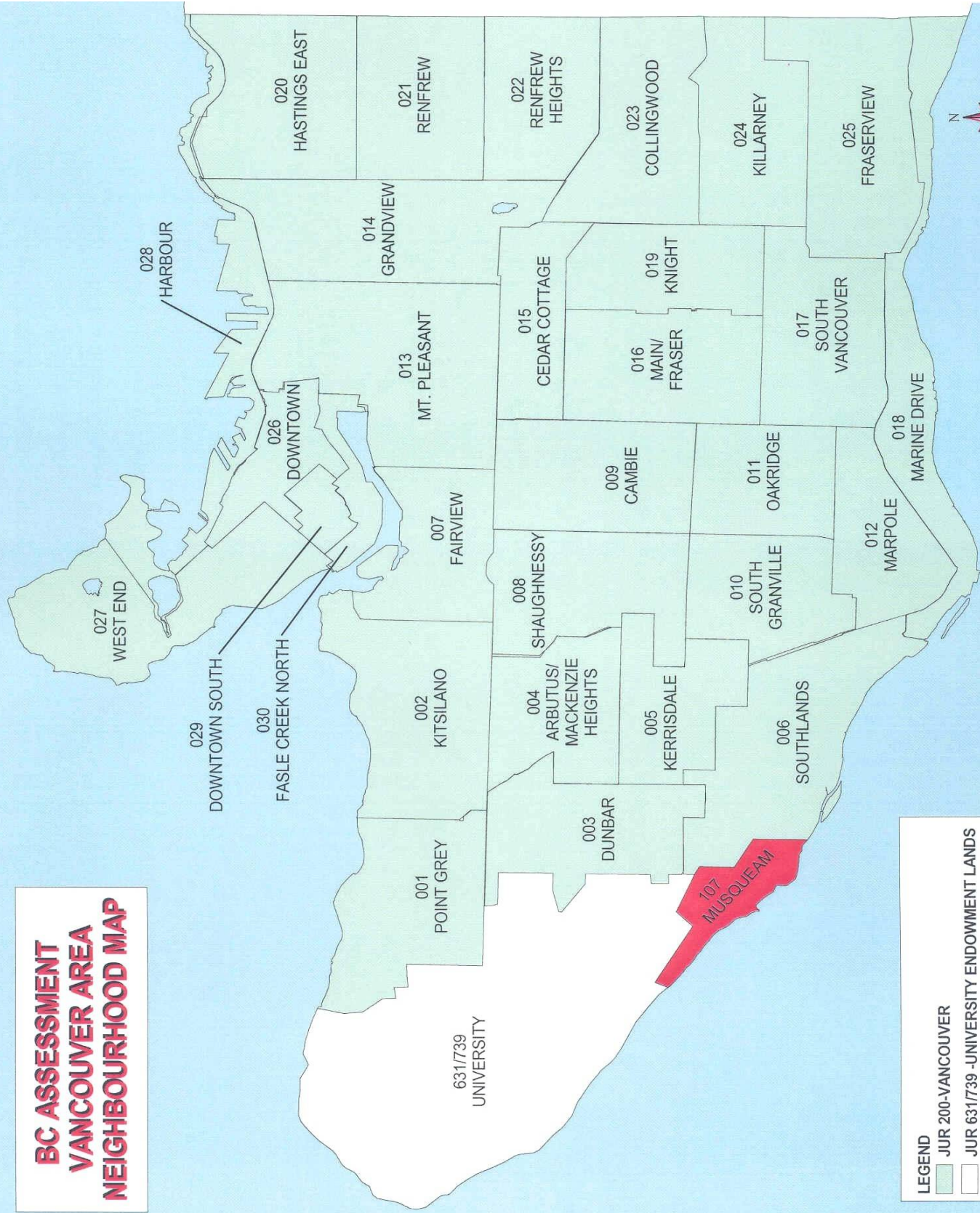
The Sea to Sky Assessment office is responsible for the assessments in the City of Vancouver, North Shore communities, Sunshine Coast, and Sea to Sky corridor communities, University Endowment Lands encompassing approximately 309,000 properties. The City of Vancouver contains approximately 191,000 properties.

The contacts in the local office are –

**Jason Grant:**                      **Area Assessor**

Paul Borgo:	Deputy Assessor
Grant McDonald:	Deputy Assessor
Dharmesh Sisodraker:	Deputy Assessor
Deborah Francis:	Deputy Assessor
David Mohammed:	Admin Manager

**BC ASSESSMENT  
VANCOUVER AREA  
NEIGHBOURHOOD MAP**

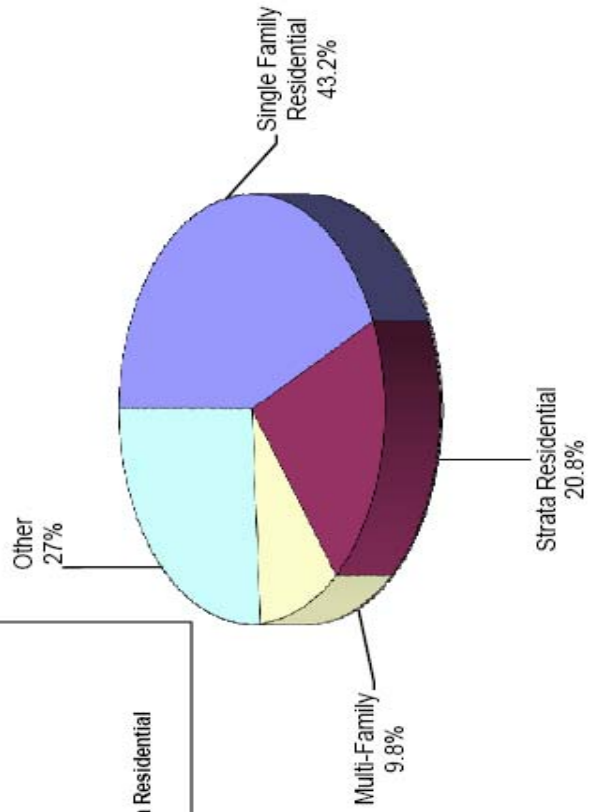
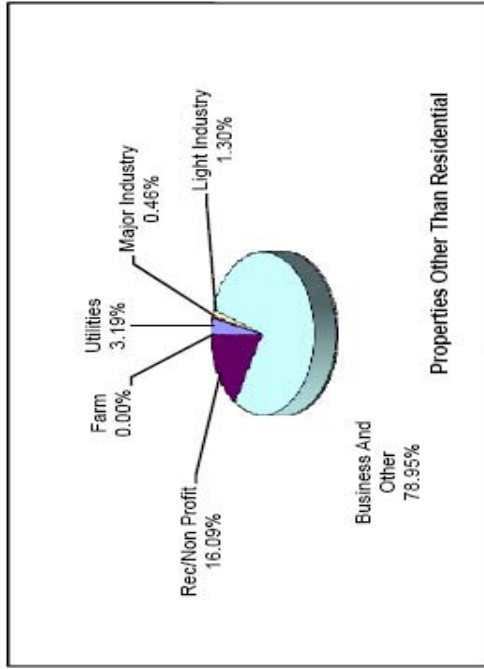


**LEGEND**

	JUR 200-VANCOUVER
	JUR 631739 - UNIVERSITY ENDOWMENT LANDS LOWER MAINLAND RURAL
	JUR 107-MUSQUEAM



# Distribution of Properties by Category City of Vancouver - Roll Year 2011



## All Properties

**Actual Values –  
Comparative value by neighbourhood**

<b>Actual - Total as values</b>	<b>2011</b>
<a href="#"><u>200001 - Point Grey</u></a>	\$9,638,927,504
<a href="#"><u>200002 - Kitsilano</u></a>	\$15,047,987,203
<a href="#"><u>200003 - Dunbar</u></a>	\$7,594,400,700
<a href="#"><u>200004 - Arbutus/Mackenzie Heights</u></a>	\$7,008,132,408
<a href="#"><u>200005 - Kerrisdale</u></a>	\$6,939,800,910
<a href="#"><u>200006 - Southlands</u></a>	\$4,481,482,260
<a href="#"><u>200007 - Fairview</u></a>	\$12,610,252,062
<a href="#"><u>200008 - Shaughnessy</u></a>	\$7,166,279,304
<a href="#"><u>200009 - Cambie</u></a>	\$6,079,566,000
<a href="#"><u>200010 - South Granville</u></a>	\$6,037,940,002
<a href="#"><u>200011 - Oakridge</u></a>	\$4,561,667,208
<a href="#"><u>200012 - Marpole</u></a>	\$4,730,025,902
<a href="#"><u>200013 - Mount Pleasant</u></a>	\$11,673,852,926
<a href="#"><u>200014 - Grandview</u></a>	\$7,181,067,152
<a href="#"><u>200015 - Cedar Cottage</u></a>	\$3,675,830,004
<a href="#"><u>200016 - Main/Fraser</u></a>	\$5,262,647,004
<a href="#"><u>200017 - South Vancouver</u></a>	\$4,840,746,100
<a href="#"><u>200018 - Marine Drive</u></a>	\$3,074,456,002
<a href="#"><u>200019 - Knight</u></a>	\$3,755,611,998
<a href="#"><u>200020 - Hastings East</u></a>	\$4,719,113,871
<a href="#"><u>200021 - Renfrew</u></a>	\$4,024,072,700
<a href="#"><u>200022 - Renfrew Heights</u></a>	\$3,746,668,700
<a href="#"><u>200023 - Collingwood</u></a>	\$6,114,792,118
<a href="#"><u>200024 - Killarney</u></a>	\$4,706,039,002
<a href="#"><u>200025 - Fraserview</u></a>	\$4,481,644,603
<a href="#"><u>200026 - Downtown</u></a>	\$18,120,766,967
<a href="#"><u>200027 - West End</u></a>	\$12,925,494,746
<a href="#"><u>200028 - Harbour</u></a>	\$6,675,039,446
<a href="#"><u>200029 - Downtown South</u></a>	\$7,868,039,035
<a href="#"><u>200030 - False Creek North</u></a>	\$7,234,372,960
<b>200 - Vancouver</b>	<b>\$211,976,716,797</b>

## Net Taxable Values –

### Comparative value by neighbourhood

Actual - Total as values	2011
<a href="#"><u>200001 - Point Grey</u></a>	\$7,994,661,004
<a href="#"><u>200002 - Kitsilano</u></a>	\$14,120,110,203
<a href="#"><u>200003 - Dunbar</u></a>	\$6,973,680,800
<a href="#"><u>200004 - Arbutus/Mackenzie Heights</u></a>	\$6,278,217,708
<a href="#"><u>200005 - Kerrisdale</u></a>	\$6,621,293,210
<a href="#"><u>200006 - Southlands</u></a>	\$3,953,863,300
<a href="#"><u>200007 - Fairview</u></a>	\$10,508,024,243
<a href="#"><u>200008 - Shaughnessy</u></a>	\$6,422,146,604
<a href="#"><u>200009 - Cambie</u></a>	\$4,811,722,300
<a href="#"><u>200010 - South Granville</u></a>	\$5,871,105,602
<a href="#"><u>200011 - Oakridge</u></a>	\$3,516,671,708
<a href="#"><u>200012 - Marpole</u></a>	\$4,504,910,402
<a href="#"><u>200013 - Mount Pleasant</u></a>	\$8,794,551,809
<a href="#"><u>200014 - Grandview</u></a>	\$6,287,161,652
<a href="#"><u>200015 - Cedar Cottage</u></a>	\$3,367,376,604
<a href="#"><u>200016 - Main/Fraser</u></a>	\$4,514,600,504
<a href="#"><u>200017 - South Vancouver</u></a>	\$4,388,755,900
<a href="#"><u>200018 - Marine Drive</u></a>	\$2,108,703,502
<a href="#"><u>200019 - Knight</u></a>	\$3,469,793,598
<a href="#"><u>200020 - Hastings East</u></a>	\$3,673,751,000
<a href="#"><u>200021 - Renfrew</u></a>	\$3,388,865,100
<a href="#"><u>200022 - Renfrew Heights</u></a>	\$3,319,464,600
<a href="#"><u>200023 - Collingwood</u></a>	\$5,598,977,018
<a href="#"><u>200024 - Killarney</u></a>	\$4,230,547,700
<a href="#"><u>200025 - Fraserview</u></a>	\$3,664,952,403
<a href="#"><u>200026 - Downtown</u></a>	\$14,782,255,933
<a href="#"><u>200027 - West End</u></a>	\$10,187,311,844
<a href="#"><u>200028 - Harbour</u></a>	\$4,924,733,210
<a href="#"><u>200029 - Downtown South</u></a>	\$7,390,544,862
<a href="#"><u>200030 - False Creek North</u></a>	\$6,778,254,560
<b>200 - Vancouver</b>	<b>\$182,447,008,883</b>



**2011 Completed Roll  
Distribution of Value Change  
for General Net Taxable Values**

Area: 00 - Vancouver  
Jurisdiction: 200 - Vancouver

Current Year: 2011 Completed Roll (04/Dec/2010)  
Prior Year: 2010 Supplementary PAAB Cycle 10 (17/Dec/2010)

Property Class	-25.1% to -25.0% +	-15.1% to -15.0%	-10.1% to -10.0%	-5.1% to -5.0%	0.1% to 0%	5.1% to 10.0%	10.1% to 15.0%	15.1% to 20.0%	20.1% to 25.0%	25.1% to 30.0%	30.1% to 40.0%	40.1% to 50.0%	50.1% to 75.0%	75.1% to 100.0%	100.1% to +	Excluded Folios	New Folios	Total Folios	Average %		
0101 Resident's Vacant	4	4	0	2	1	17	8	36	28	35	11	13	6	1	0	3	381	72	632	20.1	
0102 Resident's Single Family	3	9	20	48	481	346	2,841	19,030	24,788	17,173	7,369	4,308	2,632	745	385	168	4	304	80,765	15.3	
0103 Resident's ALR	0	0	0	0	0	0	0	0	0	30	27	0	0	0	0	1	0	0	58	61.5	
0104 Resident's Farm	2	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	5	0	8	-59.3	
0105 Resident's Other	23	18	35	63	915	429	1,882	1,222	1,581	807	193	180	88	26	29	9	1,008	889	9,417	15.4	
0106 Resident's Strata	51	37	110	1,119	4,041	498	20,381	34,277	14,289	4,737	1,407	433	338	87	109	2	14	4	1,650	83,584	7.5
0201 Utilities	3	0	0	0	9	9	35	9	31	10	1	1	2	0	0	1	76	3	191	7.9	
0202 Section 353 LGA/Section 398 Vancouver Charter	0	0	0	0	4	0	1	0	0	0	0	0	0	0	0	0	0	0	5	-0.2	
03 Supportive Housing	0	0	0	0	0	34	0	0	0	0	0	0	0	0	0	0	31	3	68	0.0	
04 Major Industry	0	0	0	3	2	2	6	0	0	0	0	0	0	0	0	0	3	0	16	-0.9	
05 Light Industry	9	3	1	10	35	26	62	99	35	28	26	11	4	3	0	1	84	5	443	7.4	
06 Business And Other	101	101	131	312	624	703	1,760	3,143	1,364	1,961	782	568	413	89	21	58	1,433	241	13,885	45.1	
08 Rec/Non Profit	2	0	0	3	5	42	86	8	30	28	24	9	14	0	0	4	635	17	897	119.4	
09 Farm	0	0	0	0	0	0	0	0	11	0	0	0	0	0	0	0	0	0	11	12.5	
Total	188	172	297	1,561	6,127	2,107	27,062	57,824	42,187	24,809	9,840	5,523	3,466	953	613	202	3,654	3,184	189,980	14.0	

Folios are excluded if the general net taxable value is \$100 or less in the prior year and there is a percent change of more than 100%.  
Folios are new if the folio did not exist in the prior roll year.  
Unclassified folios have been ignored





# factsheet



BC Assessment – Key Dates

BCAssessment

## 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 Commissioner 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)

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 of the property and permitted use (zoning) as of this date.

### 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 those records stood at 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 Notice

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 – Tenures, Manufactured Homes, and Changes in Exemption or Liability for Taxation

The roll will reflect the following as of this date:

- a) tenures (Crown leases, licenses, permits).
- b) manufactured home location.
- c) taxability (changes in liability for taxation or liability for exemption, including BC Hydro property).
- d) cancellation of BC Rail tenures, licenses, and permits.

### 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 to the assessor by this date.

### March 15 – Section 19(8) Application: Assessment Relief

Properties that are residential in use and 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 sub-dividable or zoned for apartment or commercial use. Eligible owners must

# **THE 2011 ASSESSMENT ROLL**

## **ROLL TOTALS REPORT**

The next pages show the 2010 Completed Roll Totals and the NMC.

The report breaks down the totals by land and improvements, and further by property class with a sub-breakdown of the residential class. It also indicates the total number of occurrences for each property class.

The last page in this section is a graph showing the Total Roll values over time.

## 2011 ROLL TOTALS Completed Roll

Area: 09 - Vancouver  
Jurisdiction: 200 - Vancouver

		ACTUAL VALUE TOTALS			
Property Class	Occurrences		Land	Improvements	Total
Residential Vacant	632	Gross	1,079,373,202		1,079,373,202
Residential Single Family	80,765	Gross	75,191,052,857	15,317,648,709	90,508,701,566
Residential ALR	58	Gross	202,246,000		202,246,000
Residential Farm	8	Gross		262,500	262,500
Residential Strata	83,584	Gross	26,870,927,938	17,203,668,838	44,074,596,776
Residential Other	9,417	Gross	13,349,233,809	7,459,496,409	20,808,730,218
<b>1 - *Total Residential *</b>	<b>174,464</b>	<b>Gross</b>	<b>116,692,833,806</b>	<b>39,981,076,456</b>	<b>156,673,910,262</b>
2 - Utilities	191	Gross	255,259,826	1,507,696,900	1,762,956,726
3 - Supportive Housing	68	Gross	68	68	136
4 - Major Industry	16	Gross	126,574,200	129,465,100	256,039,300
5 - Light Industry	443	Gross	575,701,600	145,247,200	720,948,800
6 - Business And Other	13,885	Gross	27,847,192,208	15,816,927,505	43,664,119,713
8 - Rec/Non Profit	897	Gross	8,689,295,700	209,316,200	8,898,611,900
9 - Farm	11	Gross	129,960		129,960
5.353LGA/398VC	5	Gross			
<b>Totals for Jurisdiction</b>		<b>Gross</b>	<b>154,186,987,368</b>	<b>57,789,729,429</b>	<b>211,976,716,797</b>

(130,778,900 ) Included in Utilities above

Folio Count:  
Active: 187,714  
Reference: 0  
Total: 187,714

**NMC Roll Comparison by Property Class**

2011 Net General Taxable Values  
Completed Roll run on 04/Dec/2010

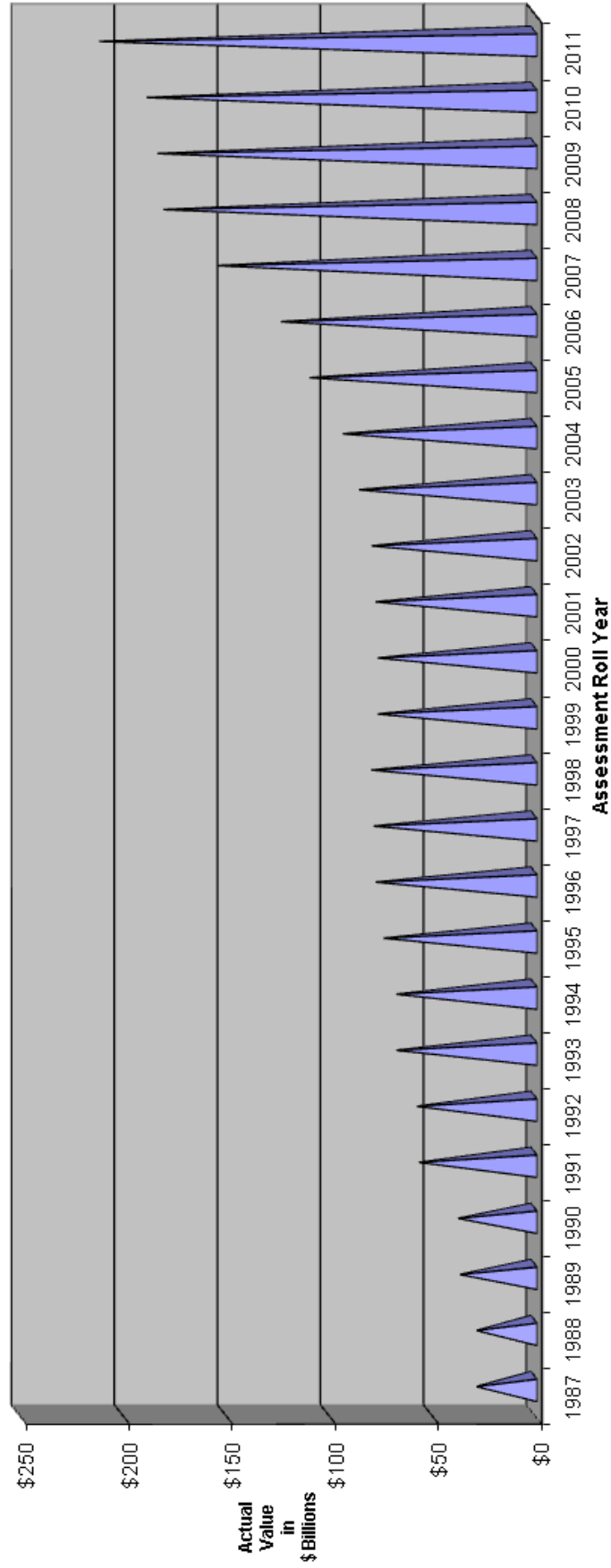
Printed Date: 11/Jan/2011

Area 09 - Vancouver  
Jurisdiction 200 - Vancouver

[NMC by Neigh](#)  
[NMC Detail](#)

Property Class	2010 Cycle 10	2011 Completed	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$385,636,202	\$347,486,602	-\$116,984,000	\$0	-\$116,984,000	-30.34%	20.44%	-9.89%
Res Single Family	\$77,313,124,346	\$90,432,273,566	\$65,697,600	\$630,455,800	\$696,153,400	0.90%	16.07%	16.97%
Res ALR	\$167,638,800	\$202,246,000	-\$662,000	\$0	-\$662,000	-0.39%	21.04%	20.64%
Res Farm	\$115,000	\$66,000	\$0	\$0	\$0	0.00%	-42.61%	-42.61%
Res Strata	\$39,534,102,484	\$44,074,596,776	\$965,454,300	\$564,774,200	\$1,530,228,500	3.87%	7.61%	11.49%
Res Other	\$17,299,000,843	\$18,222,037,414	\$116,197,815	-\$44,683,181	\$71,514,634	0.41%	4.92%	5.34%
<b>01 - Residential Total</b>	<b>\$134,699,617,675</b>	<b>\$153,278,706,358</b>	<b>\$1,029,703,715</b>	<b>\$1,150,546,819</b>	<b>\$2,180,250,534</b>	<b>1.62%</b>	<b>12.17%</b>	<b>13.79%</b>
02 -Utilities	\$172,040,413	\$179,534,094	\$36,000	-\$38,000	-\$2,000	0.00%	4.36%	4.36%
03 -Supportive Housing	\$68	\$72	\$2	\$2	\$4	5.88%	0.00%	5.88%
04 -Major Industry	\$198,545,000	\$195,140,100	-\$71,100	\$2,245,000	\$2,173,900	1.09%	-2.81%	-1.71%
05 -Light Industry	\$551,267,401	\$560,780,000	-\$366,000	\$4,267,400	\$3,901,400	0.71%	1.02%	1.73%
06 -Business And Other	\$26,509,666,401	\$29,572,511,629	-\$33,100,849	\$28,553,846	-\$4,547,003	-0.02%	11.57%	11.55%
07 -Managed Forest Land	\$0	\$0	\$0	\$0	\$0			
08 -Rec/Non Profit	\$283,602,300	\$295,922,900	-\$11,275,500	\$631,900	-\$10,643,600	-3.75%	8.10%	4.34%
09 -Farm	\$116,889	\$121,782	-\$8,874	\$0	-\$8,874	-7.59%	11.78%	4.19%
S.353LGA/398VC	\$131,690,000	\$130,778,900	\$0	\$0	\$0	0.00%	-0.69%	-0.69%
<b>Total All Classes</b>	<b>\$162,546,546,147</b>	<b>\$184,213,495,835</b>	<b>\$984,917,394</b>	<b>\$1,186,206,967</b>	<b>\$2,171,124,361</b>	<b>1.34%</b>	<b>11.99%</b>	<b>13.33%</b>

## Total Roll Value - City of Vancouver



Active Value (Billions)	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	\$28	\$28	\$36	\$37	\$56	\$57	\$67	\$67	\$73	\$77	\$78	\$79	\$76	\$76	\$77	\$79	\$85	\$93	\$109	\$123	\$154	\$180	\$183	\$188	\$211

## Media Backgrounder - Provincial

### 2011 assessment roll – provincial facts and statistics:

- For the first time in British Columbia's history, the value of all real estate on the annual provincial assessment roll has surpassed **\$1 trillion**.
- The actual (total) value of the 2011 assessment roll is \$1,043,127,129,141 an increase of eight per cent over the 2010 roll total value of \$970 billion.
- The taxable value of the 2011 assessment roll is \$908 billion, an increase of eight per cent over the 2010 taxable roll total value of \$841 billion.
- A total of 1,902,875 properties (folios) were valued for the 2011 roll, an increase of 19,206 properties – or one per cent - compared to 1,883,669 properties valued on the 2010 roll.
- BC Assessment is sending 2,066,261 assessment notices to British Columbia property owners, an increase of 5.5 per cent from last year's total of 1,957,440. (Note: Several properties have multiple owners who may each receive an assessment notice.)
- BC Assessment has estimated all 'non-market change', including new construction and development, at approximately \$14.6 billion, a slight increase of 3.9 per cent from the 2010 roll at \$14.1 billion.
- In British Columbia, 87.5 per cent per cent of all properties are classified with some residential (Class 1) component. This equates to over \$800 billion of the value on the total provincial roll.
- BC Assessment's assessment roll provides the foundation for local and provincial taxing authorities to raise more than \$6.2 billion in property taxes each year. These taxes fund the many community services provided by local governments around the province, including the entire public school system.
- Over 98 per cent of property owners accept their property assessment without proceeding to a formal, independent review of their assessment. There are approximately 75 Property Assessment Review Panels (PARP) appointed and administered annually by the Ministry of Community, Sport and Cultural Development to hear formal complaints between February 1 and March 15. Details at [www.cd.gov.bc.ca/parp](http://www.cd.gov.bc.ca/parp)



- For graphs that show more details and year-to-year comparisons of these key statistics, go to the 2011 Roll link on the homepage of [www.bcassessment.ca](http://www.bcassessment.ca)

Key Notes:

- Property assessment and taxation is a two-part process in B.C. First, BC Assessment estimates the market value of a property as of July 1 each year and sends the property owner an assessment notice in early January of the next year. Second, in the spring, the local taxing authority (provincial and local governments) sets tax rates that are applied to the property's assessed value to generate the property tax notice which is usually sent between May to July. Questions about property taxes should be directed to the local taxing authority.
- The real estate market creates the value and BC Assessment reports it. The *ad valorem* assessment system ensures a fair distribution of property taxes based on the market value of a property.
- Property owners who have moved, and those who have not received their 2011 assessment notice by mid-January should notify their local BC Assessment office.
- BC Assessment offers a variety of services on the website at [www.bcassessment.ca](http://www.bcassessment.ca), including:
  - News releases for all assessment regions and communities;
  - A variety of fact sheets, frequently asked questions and other resources for property owners;
  - Our most popular online tool, called e-valueBC, allows property owners to compare their assessment to similar properties and to properties that have sold in their neighbourhood. In January, property owners will be able to view detailed property information, including number of bedrooms, baths and total square footage;
  - e-valueBC expands the information available to the public about the market value of their property, allowing them to make more informed decisions. e-valueBC is available to the public year-round;
  - An online *Notice of Complaint (Appeal)* form is available during the month of January that allows property owners to request an independent review of the assessed value of their property; and,
  - January 31, 2011 is the deadline to file a formal appeal for an independent review by the Property Assessment Review Panel (PARP).



## Additional Information and Links to Resources & Factsheets

- **AssessmentLinkBC** – This is the site where local government clients can access BCA data and customize their own reports. Current and historical information is available and includes reports on total values, folio counts, exemption totals, NMC, comparison reports, etc. (Not available to the public).

Head Office contact is Christine Deptuch at 1-250-595-6211.

- **BC Assessment Public website:** [www.bcassessment.ca](http://www.bcassessment.ca)  
Here the public can access a vast amount of information including the “e-valueBC” portal where property owners can compare their assessments on-line, retrieve sales data, check inventory and even file appeals.

**BC Assessment**

Search  Sitemap | Contact Us

**We Value BC ... property assessments since 1974**

**e-valueBC: COMPARE ASSESSMENTS ONLINE**

**2009 Assessment Roll Information**

HOMEOWNERS	BUSINESSES	GOVERNMENTS
<ul style="list-style-type: none"> <li>Understanding the Property Assessment Notice</li> <li>Information for First Time Home Buyers</li> <li>Residential Questionnaire</li> </ul>	<ul style="list-style-type: none"> <li>Agricultural &amp; Forestry Assessment</li> <li>Information for Land Owners and Tenants of Commercial Property</li> <li>Income Request Forms</li> </ul>	<ul style="list-style-type: none"> <li>Understanding Industry Rate Classifications</li> <li>Data Services</li> <li>Assessment LinkBC</li> </ul>

**CAREERS with BC Assessment**

**WHAT'S NEW**  
What's New at BC Assessment?

**ASSESSMENT VIDEOS**  
Important 2009 Message from CEO Connie Fair  
Understanding the Assessment Process  
We Value BC: Supporting Vibrant Communities  
e-valueBC: Compare Assessments Online

**DID YOU KNOW?**  
Our Service Commitment is to be: Reliable, Accessible, Uniform and Respectful.

In addition there is information about the Assessment process, our policies, products and services, local office information, and links that will allow users to update contact information or change of address. See over for a list of some of the fact-sheets available.

**Interactive average value change map from website**



## Fact-Sheets

All of these simple handouts provide quick access to information on a variety of subjects related to property assessment. They can be easily read or printed from the public website.

## General Assessment

- [2011 Assessment Roll Information](#)
- [First Nations Property Roll](#)
- [Supportive Housing Order in Council](#)
- [Supportive Housing Fact Sheet](#)
- [Frequently Asked Questions About Property Assessment](#)
- [Information for First Time Home Buyers](#)
- [When You Move](#)
- [Real Estate Appraisal and Property Assessment](#)
- [Market Value and Property Assessment](#)
- [Classification of Property in British Columbia](#)
- [Crown Land Leases, Licences and Permits](#)
- [Assessment of Manufactured Homes](#)
- [Valuation of Residential Strata Properties](#)
- [Assessment Services for First Nations](#)
- [Occupiers of Exempt Land](#)
- [Real Property Assessment and Taxation in British Columbia](#)
- [BC Assessment: Key Dates](#)
- [Applying for an Independent Review of Residential Property Assessment](#)
- [Accessing BC Assessment's Property Database](#)
- [Fast Facts on BC Assessment](#)
- [Section 19\(8\) of the Assessment Act: Special Assessments](#)
- [Property Inspections](#)
- [Conservation Covenants](#)
- [Climate Action Policy](#)
- [Classifying Strata Accommodation Property](#)
- [Authorization to Release Confidential Information](#)

## ADDENDA

### Legal, Legislative & Case-law Highlights – 2010.

#### *New Provincial Legislation in 2010*

This is a listing of the 2010 legislation which is of particular interest for assessment purposes.

Name of Bill	In Force	Description of Legislation
<p>Bill 2: <i>Budget Measures Implementation Act, 2010</i>, S.B.C. 2010, c. 2</p>	<p>Bill 2 received Royal Assent on March 31, 2010 and the provisions related to assessment came into force at that time. The provisions related to home owner grants will come into force on January 1, 2011. The provisions related to property tax deferral were effective March 3, 2010. The <i>School Act</i> amendments will come into force on January 1, 2011 (i.e., these different tax credits will first be reflected on 2011 property tax notices). The amendment to the <i>Tourist Accommodation (Assessment Relief) Act</i> came into force on Royal Assent.</p>	<ul style="list-style-type: none"> <li>• Section 59 amends section 20.3 of the <i>Assessment Act</i> to ensure the designation of port land for the purpose of valuation is consistent with the designation process under the <i>Ports Property Tax Act</i>. A transitional provision contemplates regulations that will be retroactive to the extent necessary to apply for the 2010 tax year.</li> <li>• Section 90 makes parallel amendments to the <i>Ports Property Tax Act</i>. Section 91 repeals spent provisions of that Act, and transitional provisions contemplate regulations with retroactive effect for the purpose of the 2010 tax year.</li> <li>• Sections 67 – 74 amend the <i>Homeowner Grant Act</i> to provide an additional grant to owners of eligible residences in a “northern and rural area”.</li> <li>• Sections 82 – 86 amend the <i>Land Tax Deferral Act</i> to extend the option to defer property taxes to families responsible for the financial support of dependent children.</li> <li>• Sections 97 – 101 amend the <i>School Act</i> to increase the industrial property (i.e., Class 4 and Class 5 property) school tax credit from 50% to 60%, and to grant a 50% school tax credit to farm land (i.e., Class 9).</li> <li>• Section 107 amends section 1 of the <i>Tourist Accommodation (Assessment Relief) Act</i> to clarify which statutes that Act applies to.</li> </ul>
<p>Bill 4: <i>Miscellaneous Statutes Amendment Act, 2010</i>, S.B.C. 2010, c. 3</p>	<p>Bill 4 received Royal Assent on March 31, 2010. The provision amending the <i>Assessment Act</i> came into force on Royal Assent.</p>	<ul style="list-style-type: none"> <li>• Section 24 amends section 66 of the <i>Assessment Act</i> to require BC Assessment to provide regional hospital district boards with the information they need to fulfill their obligations under section 25 of the <i>Hospital District Act</i> (i.e., set out the current year net taxable value of land and improvements in the member municipalities of the district).</li> </ul>
<p>Bill 11: <i>Miscellaneous Statutes Amendment Act (No. 2), 2010</i>, S.B.C. 2010, c. 6</p>	<p>Bill 11 received Royal Assent on June 3, 2010. Section 107 came into force on Royal Assent.</p>	<ul style="list-style-type: none"> <li>• Section 107 amends section 49.2(1) of the <i>Islands Trust Act</i> by adding “municipality” to the eligible areas that may be designated by the trust council as tax exempt by bylaw.</li> </ul>
<p>Bill 17: <i>Clean Energy Act</i>, S.B.C. 2010, c. 22</p>	<p>Bill 17 received Royal Assent on June 3, 2010. Section 57 came into force on July 5, 2010.</p>	<ul style="list-style-type: none"> <li>• Section 57 repeals the <i>Transmission Corporation Act</i> and consequently dissolves the BC Transmission Corporation.</li> </ul>

<p>Bill 20: <i>Miscellaneous Statutes Amendment Act (No. 3), 2010</i>, S.B.C. 2010, c. 21</p>	<p>Bill 20 received Royal Assent on June 3, 2010. The new permissive exemption provision came into force by B.C. Reg. 243/2010, effective July 30, 2010.</p>	<ul style="list-style-type: none"> <li>Section 39 adds section 396F to the <i>Vancouver Charter</i>, expanding the City of Vancouver's power to grant permissive exemptions, by bylaw, to not-for-profit corporations.</li> </ul>
---	--	---

## ***REGULATIONS/ORDERS CREATED OR AMENDED IN 2010***

### **(a) Cabinet Regulations/Orders made or amended:**

- OIC 855/2010 (effective December 30, 2010), is an order made under section 6.1 of the *Standards for the Classification of Land as a Farm Regulation*, B.C. Reg. 411/95, which waives the production and sales requirements for the 2011 roll for farm land subject to drought level 4 conditions in 2010.
- OIC 854/2010 (effective December 31, 2010), amended the *Eligible Port Property Designation Regulation*, B.C. Reg. 309/2010 to reflect a boundary change in one of the designated port properties.
- OIC 806/2010 (effective December 6, 2010), amended the *Port Land Valuation Regulation*, B.C. Reg. 304/2010 to reflect a boundary change in one of the designated port lands and update the values for the purposes of the 2011 assessment roll.
- OIC 805/2010 (effective December 6, 2010), amended section 1(1)(c)(ii) of the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81 to clarify that zoning bylaws and official development agreements adopted under the *Vancouver Charter* may also affect the residential classification of land with no present use if those documents permit a specified area or percentage to be used only for residential purposes.
- OIC 749/2010 (effective November 25, 2010), granted BC Assessment authority to make an order adopting costing manuals for major industrial property (MIP) improvements and electrical power generating (EPG) facilities for the 2011 assessment roll.
- OIC 711/2010 (effective November 18, 2010), amended the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81 by repealing and replacing section 1(c) to permit residential classification of land with no present use where the zoning, a phased development agreement, a section 219 covenant or a land use contract provides that a specified area or percentage can be used only for residential purposes.
- OIC 671/2010 (effective October 29, 2010), amended the *Ski Hill Property Valuation Regulation*, B.C. Reg. 291/2007 to reflect a change to the area of land qualifying for the special valuation rules and to reflect a boundary change.
- OIC 670/2010 (effective October 29, 2010), repealed and replaced Schedule B to the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81, which contains the list of supportive housing property designated for the purposes of the 2011 assessment roll.
- OIC 644/2010 (effective October 21, 2010) repealed and replaced the *Eligible Port Property Designation Regulation*, B.C. Reg. 197/2004, for the purposes of the 2010 and subsequent tax years, to clarify when the eligible port properties were first designated for the purposes of sections 3 and 4 of the *Ports Property Tax Act* and to ensure consistency with the *Port Land Valuation Regulation*, B.C. Reg. 220/2007, made under the *Assessment Act*.
- OIC 643/2010 (effective October 21, 2010) made housekeeping amendments to the *Ports Property Tax New Investment Regulation*, B.C. Reg. 538/2004 to clarify that the phrase "year of designation" refers only to the first year property is designated for the purposes of section 4 of the *Ports Property Tax Act*.
- OIC 637/2010 (effective October 21, 2010) made housekeeping amendments to the *Port Improvements (Berth Corridor) Tax Exemption Regulation*, B.C. Reg. 198/2004, for the purposes of the 2010 and subsequent tax years.

- OIC 636/2010 (effective October 21, 2010) repealed the *Port Land Designation Extension Regulation*, B.C. Reg. 353/2007.
- OIC 635/2010 (effective October 21, 2010) repealed and replaced the *Port Land Valuation Regulation*, B.C. Reg. 220/2007, for the purposes of the 2010 and subsequent tax years, to ensure the designation process is consistent with that which takes place under the *Ports Property Tax Act* and to make some housekeeping changes.
- OIC 595/2010 (effective October 4, 2010) brought most of the provisions of the *Oil and Gas Activities Act*, S.B.C. 2008, c. 36 into force, including section 200, which repeals the *Pipeline Act*.
- OIC 594/2010 (effective October 4, 2010) amended the *Exempt Interests Regulation*, B.C. Reg. 302/90, to ensure that the interest of a person in Crown land occupied by a road prescribed under section 111(2) of the *Oil and Gas Activities Act* would be exempt from assessment. A consequential amendment was also made to section 3(c) of B.C. Reg. 302/90.
- OIC 114/2010 (effective March 3, 2010) granted approval necessary for BC Assessment to pass a bylaw to (i) levy a tax on the net taxable value of all land and improvements in the Province, excluding property taxable for school purposes only by special Act and the lands of a taxing treaty first nation, and (ii) requisition an amount from taxing treaty first nations.
- OIC 226/2010 and OIC 227/2010 have replaced OIC 274/2009 and OIC 273/2009, respectively, to amend residential and non-residential school tax rates (effective April 29, 2010).
- OIC 13/2010 (effective January 14, 2010) amends the definition of “primary agricultural production” in section 1 of B.C. Reg. 411/95 (Standards for the Classification of Land as a Farm Regulation), and the list of interests that are exempt from liability to assessment under section 2 of B.C. Reg. 302/90 (Exempt Interests Regulation).

**(b) Assessment Authority Regulations/Orders made or amended:**

- Order adopting updated costing manuals for major industrial property (MIP) improvements and electrical power generating (EPG) facilities, effective December 16, 2010.
- B.C. Reg. 370/2010 amended the *Electrical Power Corporations Valuation Regulation*, B.C. Reg. 217/86, effective December 17, 2010.
- B.C. Reg. 371/2010 amended the *Managed Forest Land and Cut Timber Values Regulation*, B.C. Reg. 90/2000, effective December 17, 2010.
- B.C. Reg. 372/2010 amended the *Railway and Pipeline Corporations Valuation Regulation*, B.C. Reg. 203/86, effective December 17, 2010.
- B.C. Reg. 373/2010 amended the *Railway, Pipeline, Electric Power and Telecommunications Corporation Rights of Way Valuation Regulation*, B.C. Reg. 218/86, effective December 17, 2010.
- B.C. Reg. 374/2010 amended the *Telecommunications Corporations Valuation Regulation*, B.C. Reg. 226/86, effective December 17, 2010.
- BC Assessment passed the levy bylaw approved by OIC 114/2010 on March 15, 2010.

**(c) Other Regulations/Orders which have been made or amended:**

- OIC 305/2010 replaces OIC 364/2009, effective June 3, 2010, which requires the Insurance Corporation of British Columbia to pay grants in lieu of taxes for the 2010 tax year for any properties situated in a municipality.
- B.C. Reg. 121/2010 (under OIC 246/2010, effective May 5, 2010) amends B.C. Reg. 57/98, the Land Tax Deferment Regulation and sets the percentage for a property owner paying financial support for a dependent child at 85% of the actual value of the eligible property.
- B.C. Reg. 69/2010, a regulation of the Victoria Regional Transit Commission (effective March 10, 2010), made under the *British Columbia Transit Act*, prescribes, for 2010, a tax on the net taxable value of land and improvements in the Victoria Regional Transit Service Area (except those taxable for school purposes only by special Act).
- OIC 14/2010 (effective January 14, 2010) amends sections of the *Indian Self Government Enabling Act* dealing with the administration of taxation of an Indian band or Indian district, and sections of the *Resort Associations Act* dealing with assessments levied under the bylaws.

## *Selected Assessment Appeal Cases*

### CLASSIFICATION

***The Dance Foundation v. Assessor of Area 09 – Vancouver*** (2010), Stated Case 538 (B.C.S.C.) (May 14, 2010)

#### *Classification of a dance studio*

The subject property contained several dance studios, office space, and typical building amenities. Some of the building space was sub-leased to various dance organizations. The resident dance societies used the dance studios for a variety of dance and dance community purposes, including, but not limited to, meetings, rehearsals, workshops, teaching, studying, developing, performing, administrative activities and promoting dance activities. The PARP found that the property should be split classified between Class 6 and Class 8. The PAAB restored the Class 6 classification, finding that the Dance Foundation is not a “non-profit fraternal organization” within the meaning of section 8 of B.C. Reg. 438/81 (Prescribed Classes of Property Regulation).

HELD: The BCSC allowed the appeal and upheld the PARP’s split classification of the property between Class 6 and Class 8.

Status: This decision was not appealed.

***Pinnacle International (West Second) Plaza Inc. v. Assessor of Area 09 – Vancouver Sea to Sky Region***, 2010 PAABBC 20100013 (August 17, 2010)

#### *Classification of vacant, mixed-use development land under B.C. Reg. 438/81*

This appeal concerns the classification of vacant development land on the 2009 and 2010 assessment rolls. The appellant planned a development with 96 residential and 9 live/work units. The land is located in the City of Vancouver and is zoned CD-1 (Comprehensive District), which permits multiple dwelling, institutional, live/work, manufacturing, office, parking and retail uses. The appellant argued that the land should have been in Class 1 – residential on the 2009 and 2010 rolls because it was “used for residential purposes” or, alternatively, because it was unused but was not zoned to permit business, commercial or industrial purposes. The assessor defended the Class 6 – business and other classification on both rolls, arguing that the property did not meet the 2-part test established by the BCCA for when use for residential purposes commences. In the alternative, the assessor took the position that the zoning permitted business and commercial use.

HELD: The PAAB found that the property was not “used for residential purposes” within section 1(a) of the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81 in time for the 2009 roll, but that the property was used for residential purposes in time for the 2010 roll (i.e., by October 31, 2009). The PAAB agreed with the assessor’s position on zoning, concluding that the land was specifically zoned to permit business, commercial or industrial purposes. The Board found that the land was properly classified as Class 6 on the 2009 roll, but should have been entirely in Class 1 on the 2010 roll. The Board found that the area of the live/work units (.9% of the total square footage of the development) was so small that it did “not warrant an apportionment” on the 2010 roll (i.e., the area to be used for “work” was *de minimus*).

Status: This decision was not appealed.

***Benchmark Management Ltd. v. Assessor of Area 14 – Surrey/White Rock***, 2010 PAABBC 20100204 (November 1, 2010)

#### *Classification of vacant land zoned to permit live/work*



The assessor classified 52 vacant and unused single family lots as being entirely in Class 6 – business and other on the 2010 assessment roll. The appellant took the position that the zoning did not exclude the properties from Class 1 – residential. The zoning permitted commercial and business uses, but only as ancillary to residential use (e.g., live/work properties). The appellant argued that because the properties could never be used for stand-alone business purposes, the contemplated uses were “residential”. The assessor argued that the properties were specifically zoned to permit business and commercial purposes and, therefore, could not come within Class 1.

HELD: The PAAB held that although the business use allowed by the zoning bylaw was inextricably linked with the residential use, the zoning allowed uses that could not be considered residential. The properties were properly classified as being in Class 6. The PAAB also rejected the appellant’s equity argument on the basis that the specific zoning bylaw applicable to the properties under appeal was sufficiently different from the general zoning bylaw that allowed a home occupation.

Status: This decision is under appeal.

## VALUATION

### Stated Cases:

**571016 B.C. Ltd. and Turbo Properties Ltd. v. Assessor of Area 09 – Vancouver** (2010), Stated Case 539 (B.C.S.C.) (June 7, 2010)

*Valuation of an automobile dealership – highest and best use*

Turbo Properties Ltd. appealed the assessment of its Porsche automobile dealership on the grounds that the PAAB incorrectly determined the actual value of the property and that the property was assessed inequitably in relation to similar properties. The building is a reinforced concrete two-level commercial building with rooftop parking, purpose built for the sale and service of automobiles. On appeal the PAAB found that the property’s highest and best use was as developed and that the appropriate valuation method was the cost approach. The appellants alleged misinterpretation of the legislation and the evidence, and set out thirteen questions of law for the Supreme Court.

HELD: All questions of law were answered in the negative and the BCSC dismissed the appeal. The Court found that the PAAB had appropriately assessed all the available evidence and reached a conclusion that was equitable. The Board had evidence that the current use of the property was its highest and best use, and the cost approach was the appropriate method of valuation. The Court held that it is not within its jurisdiction to substitute its own assessment of the evidence with respect to highest and best use.

Status: This decision was not appealed.

**B.E.S. Investments Ltd. v. Assessor of Area 10 – North Fraser Region** (2010), Stated Case 532 (B.C.S.C.) (January 5, 2010)

*Highest and best use*

The subject property was leased and zoned C-4 (Service Commercial District). The OCP showed the property to be C-9a (Urban Village Commercial District), which permitted mixed residential, retail and commercial use. The PAAB found that the highest and best use was as a long-term holding property pending redevelopment. The appellant appealed, arguing that the property should have been valued based on the income approach because it could not be said when redevelopment would occur.

HELD: In oral reasons for judgment, the BCSC upheld the PAAB’s conclusion with respect to highest and best use and dismissed the appeal. The BCSC determined that the reasonableness standard of

review applied, but went on to find that the PAAB decision was also correct. Status: This decision was not appealed.

## EXEMPTIONS

### Stated Cases:

***Musqueam Indian Band v. Assessor of Area 09 – Vancouver Sea to Sky Region*** (2010) Stated Case 541 (B.C.S.C.) (September 7, 2010)

*Exemption for land held in trust for “a tribe or body of Indians”*

The central issue in the appeal is whether properties outside reserve boundaries that are held in trust by the appellant companies for a tribe of Indians (the Musqueam Indian Band) are exempt under section 15(1)(h) of the *Taxation (Rural Area) Act*. The appellant companies are wholly owned by the Musqueam Indian Band or its nominees. The properties were transferred to the Musqueam Indian Band by way of a trust pursuant to a settlement agreement between Musqueam and the Province, effective April 14, 2008. The properties were unoccupied as of October 31, 2008. The issue turns on whether or not *Westbank Indian Band Development Company Limited v. Assessor of Area 19 – Kelowna* (1991), Stated Case 316 (B.C.S.C.) is binding on BC Assessment and the Board. BC Assessment submitted that, in accordance with the *Westbank* decision, the exemption in section 15(1)(h) did not apply to lands outside a reserve.

The PAAB found that it was bound to follow the *Westbank* decision, whether or not it agreed with the decision. The PAAB concluded that the facts and issue were undistinguishable from *Westbank*, stating that despite some misgivings, the exemption does not apply to exempt the off-reserve lands under appeal from taxation.

HELD: The BCSC held that the PAAB was bound by the *Westbank* decision and did not err in concluding the properties were taxable.

Status: The BCCA granted the appellant leave to appeal.

***City of Vancouver v. Entre Nous Femmes Housing Society*** (2010), Stated Case 527 (B.C.C.A.) (May 25, 2010)

*Exemption for charitable institutions under s. 396(1)(c)(i) of the Vancouver Charter*

The issue on this appeal was whether Entre Nous and Red Door, which were both charitable organizations, were in “actual occupation” of units in the buildings that were rented out to low-income individuals as residential dwellings. Section 396(1)(c)(i) of the *Vancouver Charter* grants an exemption to incorporated charitable institutions in respect of property they own where they are in “actual occupation” of the property and where the property is “wholly in use for charitable purposes”.

HELD: The BCCA upheld the BCSC and PAAB decisions and the properties were exempt from property tax under section 396(1)(c)(i) of the *Vancouver Charter*. The occupation of the units by tenants in fulfillment of the societies’ charitable purposes amounted to “actual occupation” of the properties by the housing societies.

Status: The decision was not appealed.