



BC ASSESSMENT

Overview 2019 Completed Assessment Roll District of Highlands

Gerry Marolla Deputy Assessor
Vancouver Island Region
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Topics

1. About BC Assessment
2. Valuation
3. Classification
4. Assessment cycle & key dates
5. 2019 assessment roll overview
6. Appeals process



Creation of BC Assessment

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



Our Product

The Assessment Roll

- annual list of property values provides stable, predictable base for real property taxation in B.C.
- represents over 2 million properties with total value of \$1.99 trillion
- identifies ownership, value, classification and exemptions for each property
- provides stable base for local governments and taxing authorities to raise over \$8 billion annually in property taxes for schools and important local services



How we value different properties

- Market value as of July 1st
 - Residential
 - Commercial



Residential



Commercial

Market value is the most probable price which a property should bring in a competitive market under all conditions requisite to a fair sale, the buyer & seller, each acting prudently, knowledgeably & assuming the price is not affected by undue stimulus.

- Legislated (regulated values)

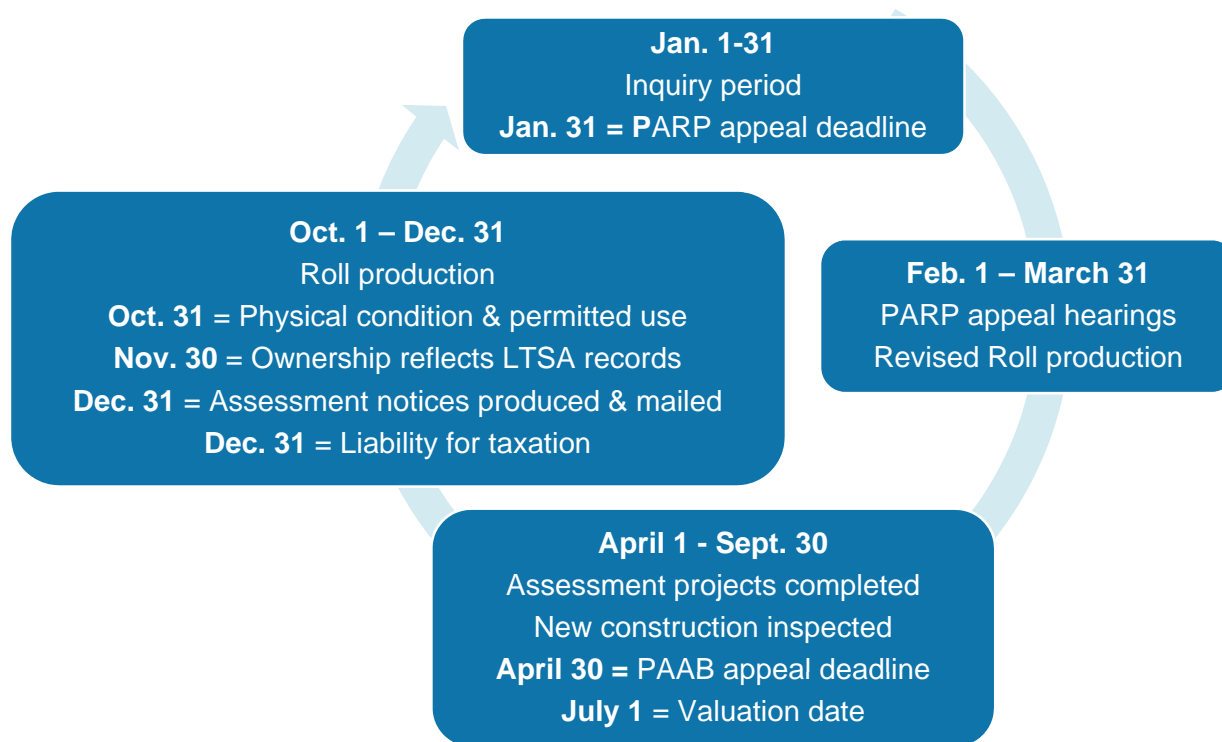


How we classify properties

Class	Title
1	Residential
2	Utilities
3	Supportive housing
4	Major industry
5	Light industry
6	Business other
7	Managed forest land
8	Recreational/non profit
9	Farm land

A photograph of a building with a green sign that says "Coffee Shop" and a hanging flower basket. The sign is oval-shaped with a yellow border and white text. The building has white siding and a green roof. There are green trees in the background.

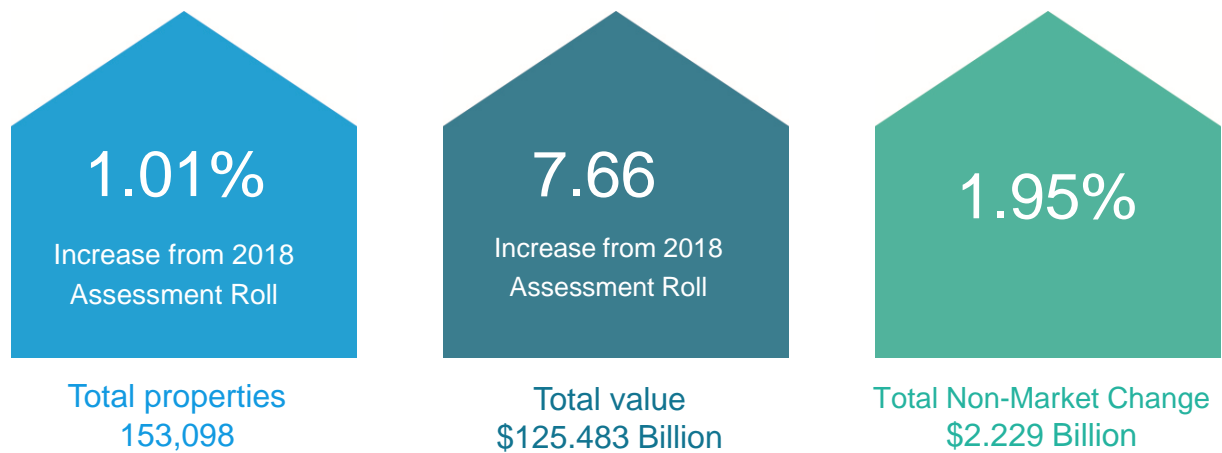
Assessment cycle & key dates



2019 Revised Assessment Roll highlights Provincial



2019 Completed Assessment Roll highlights Greater Victoria



2019 Revised Assessment Roll Highlands



Total properties
1,033



Total value
\$765.942 Million



Total non-market change
\$7.887 million



2019 Revised Roll Totals District of Highlands



NMC Roll Comparison by Property Class
2019 Net General Taxable Values
Revised Roll run on 19/Mar/2019

Printed Date: 21/Mar/2019

Capital
District of Highlands

Property Class	2018 Cycle 13	2019 Revised	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$35,701,000	\$33,788,200	-\$3,890,200	\$0	-\$3,890,200	-10.90%	-16.25%	-5.36%
Res Single Family	\$629,677,200	\$690,575,200	\$5,515,000	\$7,855,900	\$13,370,900	2.12%	7.55%	9.67%
Res Farm	\$130,550	\$130,050	\$0	\$0	\$0		-0.38%	-0.38%
Res Other	\$6,560,600	\$6,517,000	-\$779,000	\$2,800	-\$776,200	-11.83%	-12.50%	-0.66%
01 - Residential Total	\$672,069,350	\$731,010,450	\$845,800	\$7,858,700	\$8,704,500	1.30%	7.47%	8.77%
02 - Utilities	\$260,200	\$285,000	\$0	\$17,700	\$17,700	6.80%	2.73%	9.53%
05 - Light Industry	\$10,611,000	\$10,949,000	\$0	\$8,000	\$8,000	0.08%	3.11%	3.19%
06 - Business And Other	\$19,965,400	\$20,408,800	\$0	-\$35,000	-\$35,000	-0.18%	2.05%	2.22%
07 - Managed Forest Land	\$511,900	\$492,000	-\$68,200	\$0	-\$68,200	-13.32%	-17.21%	-3.89%
08 - Rec/Non Profit	\$2,353,700	\$1,723,700	-\$733,000	\$0	-\$733,000	-31.14%	-57.91%	-26.77%
09 - Farm	\$121,494	\$117,288	-\$4,691	\$0	-\$4,691	-3.86%	-7.32%	-3.46%
S.644.GA/398VC	\$924,500	\$956,100	\$0	-\$1,500	-\$1,500	-0.16%	3.26%	-3.46%
Total All Classes	\$706,817,544	\$765,942,338	\$39,909	\$7,847,900	\$7,887,809	1.12%	7.25%	8.36%

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Residential Folio Distribution District of Highland

Property Class	2019 Occurrences	2018 Occurrences	2017 Occurrences
Residential Vacant	77	85	88
Residential Single Family	812	797	787
Residential Farm	11	11	12
Residential Other	12	12	11
1 - *Total Residential *	912	905	898
2 - Utilities	12	12	12
5 - Light Industry	2	2	2
6 - Business And Other	24	24	25
7 - Managed Forest Land	4	5	5
8 - Rec/Non Profit	54	52	49
9 - Farm	20	20	20
S.644LGA/398VC	5	5	5
	1,033	1,025	1,016



Questions

1. Does BC Assessment adjust the value of a residence if it is known that they have a legal suite (or suites)?
2. What triggers BC Assessment to initiate an audit of a community's building stock (following up on what Metchosin underwent several years back)?
3. If a Local Government has concerns about the assessed value of a parcel, are there mechanisms available to the Local Government to have BC Assessment review their assessment?
4. In the vast majority of files, how is BC Assessment made aware of "improvements to buildings" such as secondary suites or a secondary dwelling unit(s) on the same property?
5. Are there any other means that your office might become aware of secondary dwelling accommodation(s) on a parcel of land?



Questions

6. Does BC Assessment consider a financial evaluation of the secondary suite(s) or secondary dwelling(s) in preparing their assessment values for a property?
7. If BC Assessment does go through an evaluation process could you provide us with a hypothetical evaluation to demonstrate how that secondary accommodation enhances the value of the buildings on a property?
8. Would for example the number of bedrooms be a factor in your evaluation? Or, the square footage of the secondary unit? And further, would the above evaluation generally lead to an increase in value for that property building improvement(s) in respect to homes sold and fair market value etc.?
9. Can you describe to us how BC Assessment keeps records of properties with secondary dwelling units?
10. Are records kept on BC Assessment's system of secondary dwelling accommodations?



Questions

11. Generally speaking could you let us know how frequently BC Assessment Authority goes door to door to a municipality?
12. Does BC Assessment Authority look at the zoning for the land in their consideration of value? If so, then if a property were zoned in a municipality for a single-family dwelling but after your inspection you understand that there are more than one single-family dwellings, does that factor impact the assessed value.
13. If a land owner builds a SS or ADU, what is the mechanism for the assessment to include this value **if there is no building permit**?
14. If there is a building permit for an ADU or SS, will this value be reflected in the BC assessment?
15. If property assessments do not reflect additional dwellings, what is the mechanism to include this value?
16. Is there a mechanism for a full review of a municipality to capture additional dwelling units?
17. How does BC Assessment capture and value an ADU that is constructed and permitted OFFSITE and then delivered and installed on a lot as an additional dwelling unit?

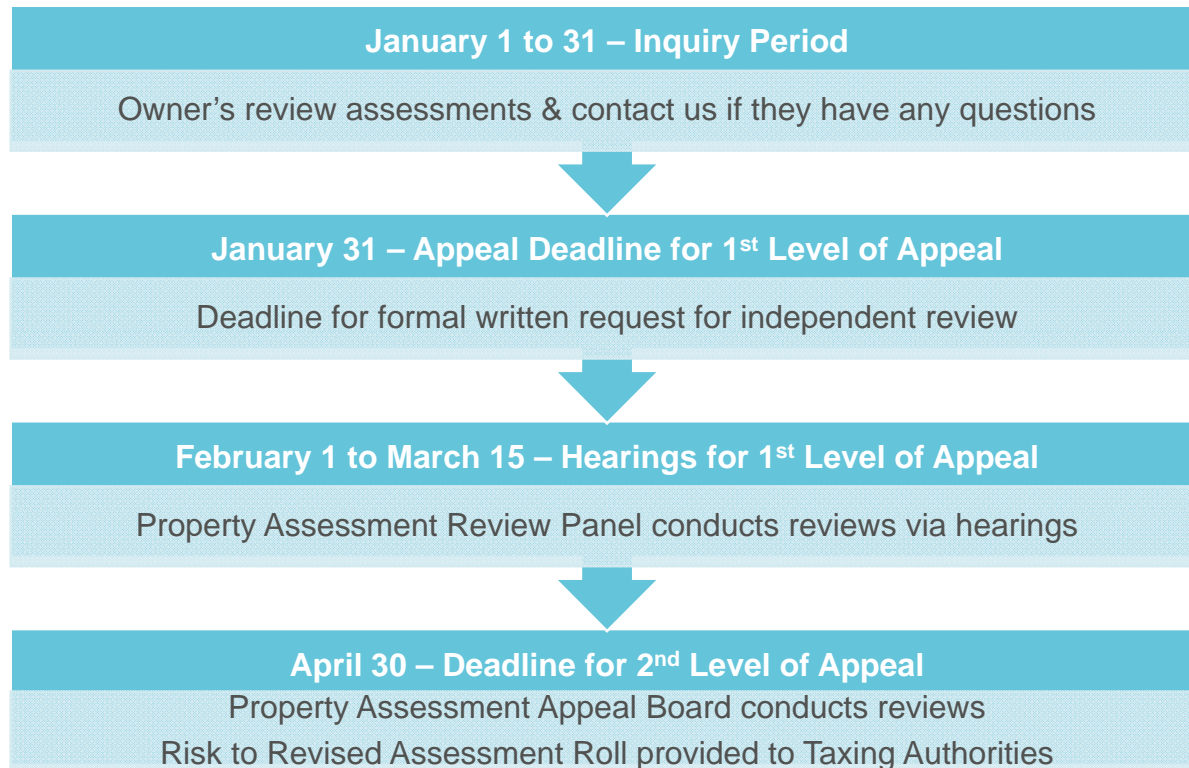


District of Highland Folio Distribution by Property Type

Actual Use Code	Actual Use Name	Actual Use Category	Property Type
000	Single Family Dwelling	S/F Res	Single Family Residential
002	Property Subject To Section 19(8)	S/F Res	Residential Other
032	Residential Dwelling with Suite	S/F Res	Single Family Residential
033	Duplex, Non-Strata Side by Side or Front / Back	S/F Res	Single Family Residential
034	Duplex, Non-Strata Up / Down	S/F Res	Single Family Residential
035	Duplex, Strata Side by Side	S/F Res	Single Family Residential
036	Duplex, Strata Front / Back	S/F Res	Single Family Residential
037	Manufactured Home (Within Manufactured Home Park)	Mobile Home	Manufactured Homes
038	Manufactured Home (Not In Manufactured Home Park)	S/F Res	Residential Other
040	Seasonal Dwelling	S/F Res	Single Family Residential
041	Duplex, Strata Up / Down	S/F Res	Single Family Residential
047	Triplex	Multi-Family	Residential Other
049	Fourplex	Multi-Family	Multi-Family
050	Multi-Family (Apartment Block)	Multi-Family	Multi-Family
052	Multi-Family (Garden Apartment & Row Housing)	Multi-Family	Multi-Family
053	Multi-Family (Conversion)	Multi-Family	Conversions
054	Multi-Family (High-Rise)	Multi-Family	Multi-Family
055	Multi-Family (Minimal Commercial)	Multi-Family	Multi-Family
056	Multi-Family (Residential Hotel)	Multi-Family	Multi-Family
239	Bed & Breakfast Operation Less Than 4 Units	Commercial	Residential Other



Appeal process



Property Assessment Review Panel Activity Summary for 2019

PARP Activity Summary for 2019
Data as of 22/Mar/2019

Roll Year: 2019 Actual Use Category: All Actual Use Categories

Region	Public				Total
	Owner	Agent	Lessee/Occupier	Third Party	
213 - City of Colwood	72	30		37	139
234 - City of Victoria	347	220		300	867
302 - District of Central Saanich	42	5		13	60
307 - Township of Esquimalt	42	12		10	64
308 - District of Saanich (SD61)	276	50		44	370
309 - District of Saanich (SD63)	56	23		4	83
317 - District of Oak Bay	49	1		26	76
327 - City of Langford	130	40		25	195
332 - District of North Saanich	61	6		9	76
344 - District of Metchosin	24			7	31
349 - District of Sooke	56	1		27	84
361 - District of Highlands (SD61)	1				1
362 - District of Highlands (SD62)	14			1	15
401 - Town of View Royal (SD61)	38	3		5	46
402 - Town of View Royal (SD62)	1				1
476 - Town of Sidney	74	131		8	213
761 - Victoria Rural	1				1
762 - Victoria Rural	50	1		3	54
763 - Gulf Islands Rural	5	1			6
764 - Gulf Islands Rural	346	9		33	388
01 - Capital	1,685	533		552	2,770



BC Assessment resources

www.bccassessment.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

The screenshot shows the BC Assessment website homepage. At the top, there is a navigation bar with the BC Assessment logo, a search bar for services and trends, and links for Log in and Register. Below the navigation bar, a main banner features a family photo and the text: "The uniform valuation date of July 1, 2018 determined your 2019 property assessment". A section titled "Find your property assessment" includes a dropdown menu for "Civic address" and a text input field with the placeholder "Start typing in address (unit#-house# street name street type direction city/town)". Below this is a small disclaimer: "Use of bccassessment.ca implies agreement with our terms of use, collection notice and privacy statements. Any commercial use of these data in whole or in part, directly or indirectly, including the use of such data for business, residential address or telephone directory services or any solicitation service is specifically prohibited except with the prior written authority of the owner of the copyright." A section titled "BC Assessment services & products" contains four icons with corresponding text: "Understanding the assessment process", "Your assessment notice & property taxes", "Update address & property information", and "Appeals". A button at the bottom of this section says "See more services & products".

