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ASSESSMENT AUTHORITY ACT

[RSBC 1996] CHAPTER 21

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Definitions

1 In this Act:

"assessment" has the same meaning as in the Assessment Act;

"assessment roll" includes a supplementary assessment roll;

"authority" means the British Columbia Assessment Authority continued under this Act;

"board of directors" means the board of directors of the authority;

"chief executive officer" means the chief executive officer of the authority appointed under section 13;

"director" means a member of the board of directors;

"minister" includes a person designated in writing by the minister;

"property" includes land and improvements as defined in the Assessment Act;

"taxing treaty first nation" has the same meaning as in the Treaty First Nation Taxation Act;

"Union of British Columbia Municipalities" means the corporation incorporated by Act under that name.

Conflict with other Acts

2 (1) If there is a conflict between this Act and any other Act, this Act prevails.

(2) Subsection (1) does not apply to a conflict between this Act and any of the following Acts:

- (a) the Financial Administration Act;
- (b) the Public Sector Employers Act;
- (c) an Act prescribed by the Lieutenant Governor in Council.

Corporation continued

3 (1) The corporation known as the "British Columbia Assessment Authority" is continued consisting of the board of directors appointed under section 11.

(2) [Repealed 2007-13-35.]

(3) The authority may pay to a director

- (a) an allowance set by the minister for reasonable travelling and incidental expenses necessarily incurred by the director in the discharge of duties as a director, and
- (b) remuneration at rates set by the minister.

(4) A majority of the directors holding office constitutes a quorum at meetings of the board of directors.

(5) The Business Corporations Act does not apply to the authority, but the Lieutenant Governor in Council may direct that certain provisions of that Act apply to the authority.

Head office

4 (1) The head office of the authority must be in the Capital Regional District.

(2) The authority may establish and maintain offices at other places in British Columbia it considers necessary or advisable.

Power to acquire property

5 The authority may, for the purposes of this Act,

- (a) acquire, hold and dispose of property, and
- (b) with the prior approval of the minister, borrow money on the credit of the authority and give security.

Powers and duties of the board of directors

5.1 (1) The board of directors must manage the affairs of the authority or supervise the management of those affairs.

(2) The board of directors may do the following:

(a) by resolution or bylaw, exercise the powers and perform the duties of the authority under this Act or any other Act on behalf of the authority;

(b) by resolution or bylaw, delegate to another person the exercise of any power conferred or the performance of any duty imposed on the board of directors or the authority under this Act or any other Act, other than

(i) the power to delegate under this paragraph, and

(ii) the power to make regulations or orders under this Act or any other Act;

(c) pass resolutions and make bylaws it considers necessary or advisable for the management and conduct of the affairs of the authority, the exercise of the powers of the board of directors and the performance of the duties of the board of directors.

(3) The board of directors must submit to the minister reports in the form, with the information and at the time required by the minister.

Meetings of the board of directors

6 (1) The board of directors must meet in accordance with the bylaws or, in the absence of a bylaw, at times and places the chair determines.

(2) A majority of the board of directors may, at any time, by notice in writing directed to the chair, require the chair to call a meeting.

Majority vote

7 Bylaws and resolutions of the authority must be passed by a majority of the votes of the directors who are at a meeting of the board of directors and entitled to vote.

Vacancy on the board of directors

8 A vacancy on the board of directors does not affect the power and jurisdiction of the authority under this Act or impair the power of the remaining directors to act on behalf of the authority.

Purpose of the authority

9 The purpose of the authority is to establish and maintain assessments that are uniform in the whole of British Columbia in accordance with the Assessment Act.

Powers and duties of the authority

10 For its purposes the authority has the following powers and duties:

- (a) to develop and administer a complete system of property assessment;
- (a.1) to give directions respecting the preparation and completion of assessment rolls;
- (b) to divide British Columbia into the number of assessment areas it considers advisable;
- (c) to develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters;
- (d) to prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in property assessment, and to require compliance with these standards;
- (e) if considered advisable, to authorize the officers or employees to perform technical or professional services, other than those required under the Assessment Act, and to set and charge fees for those services;
- (f) to ensure that the general public is adequately informed respecting procedures relating to property assessment in British Columbia;
- (g) to exercise and carry out other powers and duties that may be required to carry out its purpose, or as may be required under any other Act or order of the Lieutenant Governor in Council.

Appointment of directors and chair

- 11 (1) The board of directors consists of up to 12 directors.
- (2) The Lieutenant Governor in Council may appoint an individual as a director for a term of up to 3 years.
- (3) An individual may be reappointed as a director under subsection (2).
- (4) The Lieutenant Governor in Council must appoint a director as chair of the board of directors.
- (5) In appointing directors the Lieutenant Governor in Council should take into account regional interests.

Repealed

12 [Repealed 2007-13-43.]

Staff

13 (1) The board of directors may

(a) appoint assessors, appraisers, officers and other employees of the authority that are necessary to carry on the business and operations of the authority,

(b) define their duties, and

(c) set their remuneration.

(2) The board of directors must appoint under subsection (1) an individual as the chief executive officer of the authority.

(2.1) The chief executive officer is responsible for general supervision, and direction of the operations, of the authority and its staff and must perform those duties that are specified in the resolutions of the board of directors.

(2.2) The chief executive officer may exercise all of the powers of an assessor.

(3) Out of its money, the authority must pay the remuneration required under this section, and all other costs and expenses incurred in the administration of this Act.

(4) The Public Service Act and the Public Service Labour Relations Act do not apply to a person appointed under this section.

Application of Labour Relations Code

14 The Labour Relations Code applies to employees under this Act.

Repealed

15 [Repealed 1999-44-31.]

Accounts and audits

16 (1) The minister charged with the administration of the Financial Administration Act may direct the Comptroller General to examine and report to the Treasury Board on any or all of the financial and accounting operations of the authority.

(2) The fiscal year of the authority ends on December 31 in each year.

(3) Unless the Auditor General is appointed in accordance with the Auditor General Act as the auditor of the authority, the authority must appoint an auditor to audit the accounts of the authority at least once each year.

(4) The authority must establish and maintain an accounting system satisfactory to the minister charged with the administration of the Financial Administration Act and must, whenever required by that minister, render detailed accounts of its revenues and expenditures for the period or to the date that minister designates.

(5) The minister charged with the administration of this Act or a person designated in writing by the minister may inspect, without notice, all books or records of account, documents and other financial records of the authority.

Finances

17 (1) The authority must establish and maintain an operating fund, being the total amount required to meet the annual operating and capital expenses of the authority.

(1.1) The authority must determine the rates that must be applied to the net taxable value of all land and improvements in British Columbia, excluding property that is taxable for school purposes only by special Act, in order to maintain the operating fund under this Act.

(2) With the prior approval of the Lieutenant Governor in Council, the authority must, by bylaw,

(a) levy a tax on the net taxable value of all land and improvements, excluding property excluded under subsection (1.1), the treaty lands referred to in paragraph (b) of this subsection and Nisga'a Lands,

(b) specify the rates to be applied to the net taxable value of all land and improvements in the treaty lands of each taxing treaty first nation in order to calculate the amount of a requisition under section 20 (4.1), and

(c) specify the rates to be applied to the net taxable value of all land and improvements in Nisga'a Lands in order to calculate the amount of a requisition under section 20 (4.3).

(3) In determining rates for the purposes of subsection (1.1) the authority must take into account the amount of the annual operating grant appropriated for the purposes of the authority by the Legislature.

(4) For the purposes of subsections (1.1) and (2), the definition of "land" and the definition of "improvements" in the Assessment Act apply.

(5) Each year before December 31, the minister may submit a requisition to the authority for the amount required to cover the anticipated costs to the government, for its next fiscal year, of complaints and appeals under the Assessment Act to the property assessment review panels and the property assessment appeal board.

(6) Subject to subsection (7), the authority must pay the amount requisitioned under subsection (5) to the government in quarterly instalments, with the first instalment due on June 30 in the year for which the requisition is made.

(7) The minister may require the authority to adjust the final instalment for a fiscal year such that the total amounts paid for the fiscal year cover the actual costs of the complaints and appeals referred to in subsection (5) for that fiscal year.

(8) An amount requisitioned under subsection (5), as adjusted under subsection (7), is deemed to be part of the annual operating and capital expenses of the authority for the purposes of this section.

Variable tax rate system

18 (1) In this section:

"property class" means a class of property prescribed by the Lieutenant Governor in Council under section 19 of the Assessment Act;

"variable tax rate system" means a system under which individual tax rates are determined and imposed for each property class.

(2) Where the authority sets rates under section 17, it must adopt a variable tax rate system.

(3) The Lieutenant Governor in Council may make regulations in respect of the variable tax rate system as follows:

(a) prescribing limits on tax rates;

(b) prescribing relationships between tax rates;

(c) prescribing formulas for calculating the limits or relationships referred to in paragraphs (a) and (b).

Application of School Act exemptions

19 Except in relation to the treaty lands of a taxing treaty first nation and Nisga'a Lands, sections 130, 131 and 132 to 134 of the School Act apply for assessment and taxation purposes under section 17 (2) (a) and (3) of this Act.

Exemptions for treaty lands and Nisga'a Lands

19.1 (1) Subject to this section, property that is in the treaty lands of a taxing treaty first nation and exempt

(a) under the laws of the treaty first nation from property taxation imposed by the treaty first nation, or

(b) under a tax treatment agreement from property taxation imposed under this Act

must be treated as if it were exempt for the purposes of calculating the rates under section 17 (1.1) and the amount of a requisition referred to in section 17 (2) (b).

(1.1) Subject to this section, property that is in Nisga'a Lands and exempt

(a) under Nisga'a laws from property taxation imposed by the Nisga'a Lisims Government, or

(b) under the Taxation Agreement, as defined in section 6.1 of the Nisga'a Final Agreement Act, from property taxation imposed under this Act

must be treated as if it were exempt for the purposes of calculating the rates under section 17 (1.1) of this Act and the amount of a requisition referred to in section 17 (2) (c) of this Act.

(2) Subject to subsection (3), 50% of the assessed value of a parcel, or a portion of a parcel, of land must be treated as if it were exempt for the purposes of calculating the rates under section 17 (1.1) and the amount of a requisition referred to in section 17 (2) (b) or (c), as applicable, if

(a) the parcel or portion is classified as a farm under the Assessment Act, or

(b) the parcel or portion is in an agricultural land reserve that is established under the Agricultural Land Commission Act, is subject to sections 18 to 20 and 28 of that Act and satisfies one or more of the conditions set out in subsection (3) of this section.

(3) The parcel or portion of a parcel referred to in subsection (2) (b) must be

(a) vacant and unused,

(b) used for a farm or residential purpose, or

(c) used for a purpose that is permitted by the Lieutenant Governor in Council under this Act.

(4) Land must be treated as if it were exempt for the purposes of calculating the rates under section 17 (1.1) and the amount of a requisition referred to in section 17 (2) (b) or (c), as applicable, if the land is included in a timber lease or timber licence issued under an enactment of British Columbia or of Canada

(a) for which a stumpage, as defined in the Forest Act, has not been reserved or not made available to the government, or

(b) which is held for the specific purpose of cutting and removing timber, and for no other purpose while so held.

(5) Property that would be exempt from taxation under laws of a taxing treaty first nation or Nisga'a laws, that have the same effect in respect of the treaty lands of the taxing treaty first nation or Nisga'a Lands, as applicable, as a bylaw authorized under section 225 [partnering and other exemptions] of the Community Charter has in respect of land within a municipality in relation to

(a) a partnering agreement under the applicable law,

(b) a golf course, or

(c) a cemetery, mausoleum or columbarium,

must be treated as if it were taxable for the purposes of calculating the rates under section 17 (1.1), and the amount of a requisition referred to in section 17 (2) (b) or (c), as applicable, of this Act unless it can be treated as exempt under subsection (6) or (8) of this section.

(6) The Lieutenant Governor in Council may make regulations requiring that land and improvements that must be treated as taxable under subsection (5) must be treated as exempt.

(7) Regulations under subsection (6) may

(a) require that all or part of the property that is exempted under the law of the taxing treaty first nation or Nisga'a laws, as applicable, be treated as exempt,

(b) require the property be treated as exempt for all or part of the term of the exemption under the law of the taxing treaty first nation or Nisga'a laws, as applicable, and

(c) be different for different classes or uses of property, different classes of owners and different classes of partnering agreements.

(8) The Lieutenant Governor in Council, by order in relation to property referred to in subsection (5) that is specified in the order, may require that

(a) all or part of the property be treated as exempt for the purposes of calculating the rates under section 17 (1.1) and the amount of a requisition referred to in section 17 (2) (b) or (c), as applicable, and

(b) the property be treated as exempt for those purposes for all or part of the term of the exemption under the laws of the taxing treaty first nation or Nisga'a laws, as applicable.

(9) Property must not be treated as exempt for the purposes of calculating the rates under section 17 (1.1) or the amount of a requisition referred to in section 17 (2) (b) or (c) if the property is exempted from property tax under, as applicable,

(a) a law of a taxing treaty first nation that has the same effect in respect of its treaty lands, or

(b) a Nisga'a law that has the same effect in respect of Nisga'a Lands

as a bylaw has under section 226 [revitalization tax exemptions] of the Community Charter in respect of land within a municipality.

Tax proceeds

20 (1) On or before April 15 in each year, the authority must forward to the tax collector of every municipality in British Columbia and to the Surveyor of Taxes a copy of the bylaw of the authority imposing the taxes under this Act.

(2) On receipt of a copy of the bylaw, the tax collector of each municipality or the Surveyor of Taxes, as the case may be, must have the taxes levied placed on the tax roll.

(3) The proceeds of the taxes levied and collected must be paid to the authority by the municipality or the minister charged with the administration of the Financial Administration Act, as the case may be, before August 1 in the year the tax was levied.

(4) On or before February 1 in each year, the amount received by the Surveyor of Taxes or the tax collector in a municipality by way of grant in lieu of taxes under the Payments in Lieu of Taxes Act (Canada) from the government of Canada or from a corporation included in Schedule III or IV of that Act in the immediately preceding calendar year must be paid to the authority in an amount attributable to the portion of the grant that is received for authority purposes.

(4.1) On or before April 30 in each year, the authority must forward to each taxing treaty first nation a requisition for the amount determined for the treaty first nation by applying the rates approved under section 17 (2) (b) for the taxing treaty first nation to the net taxable value of all land and improvements in the treaty lands of that taxing treaty first nation, and must include a statement of those rates.

(4.2) A treaty first nation that receives a requisition under subsection (4.1) must pay the amount of the requisition to the authority on or before August 1 in the year to which the requisition relates.

(4.3) On or before April 30 in each year, the authority must forward to the Nisga'a Nation

(a) a requisition for the amount

(i) determined by applying the rates approved under section 17 (2) (c) to the net taxable value of all land and improvements in Nisga'a Lands,

(ii) payable on or before August 1 of the same year, and

(iii) bearing interest at the rate prescribed under subsection (7) of this section on any part of that amount remaining unpaid on August 1, and

(b) a statement of the rates referred to in paragraph (a) of this subsection.

(5) Until receipt of the proceeds of taxes and requisitions, the authority may borrow an amount not exceeding those proceeds from the consolidated revenue fund or from a bank, trust company or credit union approved by the minister charged with the administration of the Financial Administration Act, and the loan must be paid from those proceeds.

(6) If a municipality fails to pay the proceeds of taxes as required by subsection (3) or a treaty first nation fails to pay the amount of a requisition as required by subsection (4.2), it is liable to pay to the authority, beginning on August 1 in the year the taxes were levied, interest on the amount not paid at the rate prescribed under subsection (7).

(7) The Lieutenant Governor in Council may, by regulation, establish a rate of interest for the purpose of subsections (4.3) and (6).

Repealed

21 [Repealed 2003-66-25.]

Cooperation and preparation

22 (1) If requested, an employee of the government or a municipality must cooperate with the authority and supply to it any information respecting assessment that it may request.

(2) Despite any other Act, an assessment roll of the government or a municipality must be prepared and completed in accordance with this Act and the regulations or direction of the authority.

Consultations

22.1 The minister may require the authority to consult on a matter, with any persons and within any period specified by the minister.

Policy directions

22.2 (1) The Lieutenant Governor in Council may, by regulation, issue policy directions to the authority with respect to the exercise of its powers or the performance of its duties under this Act or any other Act.

(2) The authority must comply with any policy directions issued under subsection (1).

Offences

22.3 Section 5 of the Offence Act does not apply to this Act or the regulations.

Power to make regulations

23 (1) The Lieutenant Governor in Council may make regulations referred to in section 41 of the Interpretation Act.

(2) The Lieutenant Governor in Council may authorize the authority to make regulations.

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