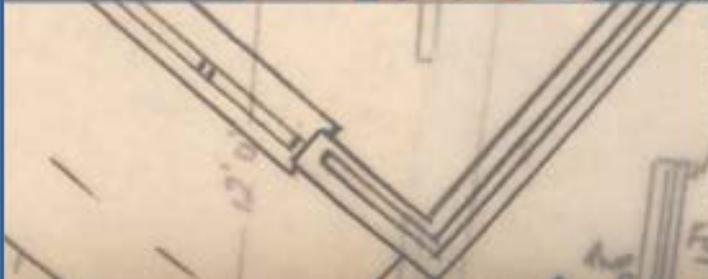


# *BC Assessment*



2013-2015 SERVICE PLAN





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The *2013–2015 Service Plan* articulates BC Assessment’s commitments to the people of British Columbia, and allows us to be more open and accessible to the people we serve. The service plan establishes the strategic framework for our activities and provides the foundation for future performance measurement.

The Honourable Bill Bennett  
Minister of Community, Sport and  
Cultural Development  
Government of British Columbia

Dear Minister,

BC Assessment is committed to ensuring that we support families in B.C. by providing our services in the most efficient way possible, and by being open and transparent with our processes and data. To meet these commitments and to make the most of our opportunities, the Board of Directors has set direction in three strategic areas of change that support our people and our customers, and ensure that our core work is effective, efficient, equitable, accurate and trustworthy.

Like many organizations, BC Assessment faces the challenges of limited financial resources to deliver our mandate and competition for a limited talent pool of skilled workers. These challenges are exacerbated by the pressure of continuous folio growth. However, BC Assessment also has many opportunities to leverage technology, improve internal processes, and enhance partnerships and relationships with our customers, stakeholders and the provincial government.

The executive team was restructured in 2012 to include a Vice President of Business Innovation who will be responsible for leading the implementation of innovative solutions in the areas of change. In 2013, the organization will be focused on undertaking a number of key initiatives, which include the development of policies and programs to support change leaders, along with increased autonomy and flexibility in hours of work.

We will also support our relationships and our customers by working toward the replacement of the Data Advice system, strengthening data exchange with local governments, implementing a self-serve online portal, and establishing service standards for our provincial government and First Nations customers.

Enhancements to e-valueBC™ will provide greater access to property information for all citizens of B.C.

The Board continues to be committed to meeting the highest standards of governance and to providing effective oversight and direction for BC Assessment. We are proud of the work being done by all employees to support our organization today and into the future.

Sincerely,



Judy Rogers  
Chair, Board of Directors



BC Assessment’s *2013–2015 Service Plan* was prepared under the Board’s direction in accordance with the *Budget Transparency and Accountability Act* and the BC Reporting Principles. The service plan is consistent with the B.C. government’s strategic priorities and fiscal plan.

All significant assumptions, policy decisions, events and identified risks as of January 17, 2013 have been considered in preparing the service plan. The performance measures presented are consistent with BC Assessment’s mandate and goals, and focus on aspects critical to the organization’s performance. The targets in the service plan have been determined through evaluation of BC Assessment’s operating environment, forecast conditions, identified risks and past performance.

The Board of Directors is accountable for the contents of the service plan, including selection of the performance measures and targets.

## MANDATE AND ROLE

BC Assessment is a provincial Crown corporation with the legislated mandate to establish and maintain assessments that are uniform in the whole of British Columbia, in accordance with the *Assessment Act*.

While BC Assessment has no direct role in property taxation, it plays an integral and impartial role in the provincial property taxation system by producing an accurate and uniform assessment roll each year. Property values on the assessment roll form the basis of distributing property tax, providing the foundation for a stable tax base for taxing authorities.

In 2012, more than \$6 billion in general property tax revenue was generated. This funding allows communities to sustain the community services, transportation and utility infrastructure, schools, police and fire services, parks, and recreational and cultural services that provide broad public benefits to British Columbians.

## STRATEGIC DIRECTION

BC Assessment’s strategic direction is developed by the Board of Directors and Executive Management Team in consideration of information gathered from all levels of BC Assessment staff.

The vision, mission and values are integral to our day-to-day work. They guide how we interact with our fellow employees, the provincial government and other stakeholders by providing the common ground on which to build and achieve our goals. BC Assessment’s customer service commitment is a key part of our promise to our customers, and reflects what our customers have told us they value most.

BC Assessment has refined our strategic direction for 2013–2015 by affirming three areas of change: people at work, customer service, and how the work gets done. Several initiatives to support these areas of change are in place, and are supported by the newly created Business Innovation Division. Corporate strategy is further discussed on page 12.

## HISTORY

Prior to the formation of BC Assessment, local governments depended on their own separate assessment organizations. Assessment criteria and valuation methods varied, and assessments were frequently challenged and often difficult to defend. By 1973, with 140 independent assessment organizations in B.C., the situation had grown into a serious provincial crisis of trust. Alarmed with the rising incidence of equity grievances, and pressured by property owners and the public sector, the provincial government created the BC Assessment Authority. Six months later, the Authority created B.C.’s first impartial and independent assessment roll.

When established in 1974, BC Assessment had 879,125 folios on the assessment roll, with a value of \$42.2 billion, and was supported by 704 staff. In 2012, approximately 650 full-time staff managed a portfolio that had more than doubled to 1.9 million folios, with a value of over \$1.1 trillion.

For more information, see BC Assessment’s [history](#) online.

### VISION

**We are trusted to value B.C.**

### MISSION

**To create uniform assessments which are relied upon to build sustainable communities throughout B.C.**

### VALUES

**Integrity:** We act in an ethical manner and we honour our commitments

**Transparency:** We are fair and open in how we conduct our business

**Impartiality:** We are objective and unbiased. We do our work and make our decisions without favour or prejudice

**Innovation:** We provide creative business solutions and support a culture of continuous improvement

### CUSTOMER SERVICE COMMITMENT

**Reliable:** We offer accurate products and services

**Accessible:** We provide timely access to staff and information

**Uniform:** We are consistent and fair in the way we treat you

**Respectful:** We maintain positive relationships both internally and externally

CORE PRODUCTS AND SERVICES

The provision of an annual assessment roll is central to BC Assessment’s work (Table 1). The assessment roll contains the legal description, ownership information, assessed value, use classification, tax exemption status and other details for every property in B.C. Each year, BC Assessment determines the market value of properties as of July 1. On December 31, an annual assessment roll is provided to each taxing jurisdiction. For the 2013 roll, BC Assessment is sending a total of 2,105,741 assessment notices to B.C. property owners, an increase of 1.03% from the 2012 total of 2,084,310 notices.

For more information on property classifications and the appraisal process, please see BC Assessment’s fact sheets.

BC Assessment also provides a range of assessment-related data and services to our customer groups, to support assessment comparisons, valuation inquiries, tax revenue forecasts, property-related investment decisions, and real estate market analysis.

Selected property assessment information is available year-round through the e-valueBC online portal.



Becky and Miko, Appraisers; Peter, Infrastructure Services Coordinator; Amanda, Appraiser

ENSURING FAIR AND ACCURATE ASSESSMENTS

BC Assessment must deliver property assessments that are fair and accurate. Property owners have access to a range of options to ensure the accuracy and impartiality of their assessment. Local BC Assessment appraisers can often resolve issues with a property owner early in the year, following delivery of assessment notices. In cases where informal resolution is not possible, the matter can be forwarded by January 31 to a local Property Assessment Review Panel (PARP), held from February to mid-March.

Prior to April 30, property owners may appeal panel decisions to the Property Assessment Appeal Board (PAAB), which is independent from the PARP process, the provincial government and BC Assessment. PAAB decisions may be further appealed to higher courts based only on points of law.

For more information on appeal processes and timelines, please visit the B.C. government Property Assessment Review Panel and Property Assessment Appeal Board websites.

TABLE 1: BC ASSESSMENT’S CORE PRODUCTS

Product	Detail
Assessment Roll	<b>Completed Roll</b> – Annual assessment roll completed, approved by regional assessors by December 31 and used by taxing authorities to calculate taxation in the following year
	<b>Revised Roll</b> – Includes amendments made by a Property Assessment Review Panel (PARP) during February and March
	<b>Supplementary Roll</b> – Contains changes and corrections, including decisions from the Property Assessment Appeal Board (PAAB); supplementary rolls are issued between April and December
	<b>Grant Roll</b> – Contains the assessed value of properties that are exempt from property taxation, such as government properties, schools and hospitals; a total of 10 grant rolls (e.g., BC Hydro, BC Rail) are issued by March 31 and serve as the foundation for payments in lieu of property taxes
<b>First Nations Assessment Roll</b>	BC Assessment completes an assessment roll for First Nations that have authority to establish independent real property taxation systems
<b>Assessment Notice</b>	An assessment notice details the assessed value of the land and any improvements on the property; assessment notices are mailed to every person designated on the assessment roll to receive one
<b>Statutory Report</b>	A statutory report gives value summaries for specific taxation purposes, such as funding for school districts, regional districts, local areas, and hospital and transit services

CUSTOMERS, PARTNERS AND STAKEHOLDERS

Taxing authorities are one of our principal customer groups, and they include local, provincial (B.C.) and federal governments. We also provide assessment services to First Nations that have taxing authority. Other key customer groups include residential homeowners, non-residential businesses and government property owners (Table 2). Customers can access our products and services through a range of service channels, including assistance at one of our 15 local area offices in person, by phone or online.

BC Assessment works closely with our Shareholder (the provincial government) to assist in the development of assessment policy and to ensure that the government is aware of emerging issues.

Local government taxing jurisdictions are among our primary stakeholders, and are represented by organizations such as the Union of British Columbia Municipalities, the Local Government Management Association, the Municipal Information Systems Association of British Columbia, the First Nations Tax Commission and the Government Finance Officers Association of British Columbia. BC Assessment has enhanced consultation with taxing jurisdictions through the establishment of a Taxing Jurisdiction Advisory Committee.

BC Assessment also consults with a variety of property owner groups. We work directly with a number of partner organizations such as the Appraisal Institute of Canada, the Real Estate Institute of British Columbia, the Sauder School of Business, the University of British Columbia, the Integrated Cadastral Information Society (ICIS) and the International Association of Assessing Officers (IAAO) to continually improve the assessment system in B.C.

BC Assessment has evolved the use of its geographic information system and mapping technologies to enhance business performance. We have achieved complete electronic assessment-mapping coverage of the province, improving the consistency and uniformity of our valuation processes.

Through ICIS, BC Assessment has contributed to building strong partnerships with local governments and utilities to establish a base cadastre (mapping fabric) for the province that a variety of organizations use in their operations. With the emerging use of a wider range of geospatial technologies, BC Assessment, along with ICIS, is playing a leadership role in the evolution of partnerships to support broader application of geospatial technologies and imagery for greater public benefit.

TABLE 2: BC ASSESSMENT’S CUSTOMERS

<p><b>Residential Folios</b> 339,252 rural 1,401,951 urban</p>	<p><b>Local Government</b> 28 regional districts 161 municipalities 231 improvement districts</p>
<p><b>Non-Residential Folios</b> 168,538 market 27,766 non-market</p>	<p><b>First Nations</b> 72 First Nations</p>



Rebecca, Appraiser; Jenna, Business Analyst

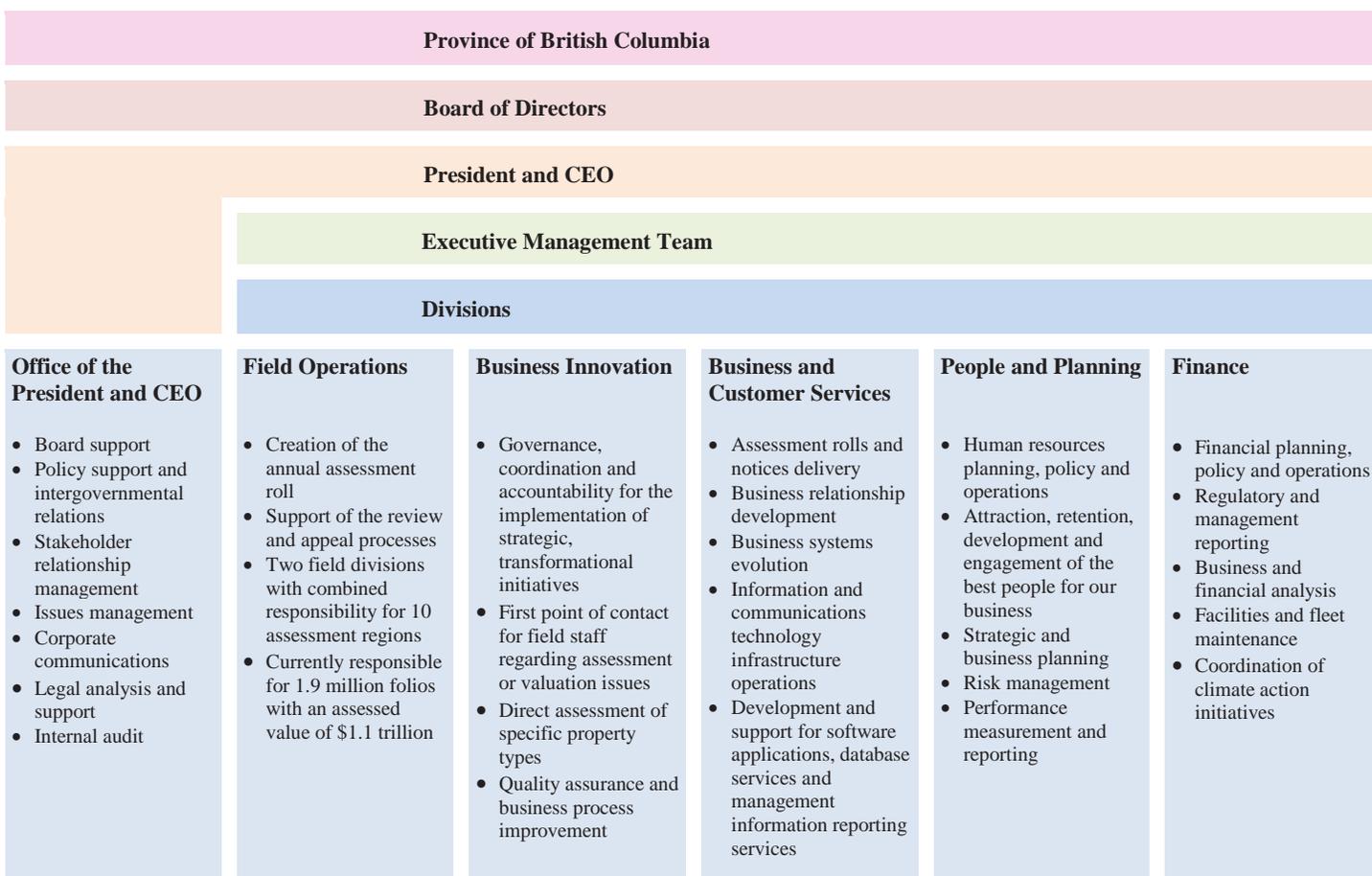
**ORGANIZATIONAL STRUCTURE**

BC Assessment currently employs approximately 650 full-time staff in the head office and the 15 area offices. The primary points of customer service are the area offices, which are geographically dispersed across B.C.

Additional information on the location of our assessment regions and area offices can be found online.

Figure 1 summarizes our governance and organizational structure, including roles and responsibilities.

**FIGURE 1: BC ASSESSMENT’S GOVERNANCE AND ORGANIZATIONAL STRUCTURE**



## BOARD OF DIRECTORS

The Board of Directors occupies a central role in the governance of BC Assessment. The Board has the general duty to guide the strategic direction of BC Assessment and oversee management in the conduct of the organization's business. In carrying out these duties, the Board has a role in policy-making, strategic planning processes and performance monitoring. The Board also has exclusive jurisdiction to regulate the valuation rates of certain properties in the province. *Figure 2* shows the committee structures and membership for the Board of Directors. The Board of Directors is guided by the principles included in the provincial government's *Best Practice Guidelines: BC Governance and Disclosure Guidelines for Governing Boards of Public Sector Organizations*.

Further information regarding BC Assessment's governance can be found on our website.

## EXECUTIVE MANAGEMENT TEAM

Responsibility for day-to-day management of BC Assessment is delegated to the President and CEO, who leads BC Assessment in achieving the corporate goals and priorities established by the Board of Directors, sets standards for organizational conduct and recommends new initiatives to the Board.

The responsibilities of the [Executive Management Team](#) may be found online.

The Executive Management Team at BC Assessment has six members:

**Connie Fair**  
President and Chief Executive Officer

**David Highfield**  
Vice President, Field Operations

**Andy Hoggarth**  
Vice President, Finance and Executive Financial Officer

**John Madden**  
Vice President, People and Planning

**Hart Mauritz**  
Vice President, Business Innovation

**Harry Mercer**  
Vice President, Business and Customer Services

**FIGURE 2: BOARD OF DIRECTORS MEMBERSHIP AND COMMITTEE STRUCTURE**

<b>Board of Directors</b>	<b>Mandate:</b> The Board has the general duty to guide the organization's strategic direction and oversee management in the conduct of its business; the Board sets the standards for BC Assessment's organizational conduct and acts as the guardian of corporate values	<b>Chair:</b> Judy Rogers	<b>Members:</b> Richard Taylor (Vice Chair), Sheila Eddin, Philip Foucher, Shelley Gilberg, Janet Heino, Ernest Jack, Ron Miles, Charlotte Salomon, Josh Smienk, John Starke, Ben Vanderhorst
<b>Audit and Risk Management Committee</b>	<b>Purpose:</b> The operations of BC Assessment are primarily funded by British Columbians through an annual tax levy; the Board of Directors has delegated to the Audit and Risk Management Committee the responsibility to provide assurance that those public funds have been expended in accordance with carefully considered plans that support the organization's mandate, have been accurately accounted for, and are reported in a timely and transparent way	<b>Chair:</b> Richard Taylor	<b>Members:</b> Philip Foucher, Janet Heino, Ben Vanderhorst
<b>Governance Committee</b>	<b>Purpose:</b> The Governance Committee is responsible for ensuring that BC Assessment and its Board develop and implement an effective approach to corporate governance; this will enable the business and affairs of the organization to be carried out, directed and managed with the objective of ensuring compliance with governance practices and sound ethical principles	<b>Chair:</b> Josh Smienk	<b>Members:</b> Ernest Jack, Judy Rogers, Charlotte Salomon
<b>Human Resources and Compensation Committee</b>	<b>Purpose:</b> The Human Resources and Compensation Committee assists the Board in fulfilling its obligations relating to human resource and compensation issues; the committee maintains a focus on the performance development of the President and CEO and on the key strategic human resource priorities	<b>Chair:</b> John Starke	<b>Members:</b> Sheila Eddin, Shelley Gilberg, Ron Miles

The following section gives an overview of the external and internal strategic issues facing BC Assessment, providing information on the operating environment, opportunities, risks and organizational capacity.

MARKET CONDITIONS

Growth in the number and value of properties comprising the assessment roll continues to challenge our organizational capacity to deliver quality assessment services. As illustrated in *Figure 3*, annual increases in the number of new properties (folios) that require assessment services display a steady upward trend, and approximately 18,000 new folios were added to the 2013 Assessment Roll. For 2013, the total roll value increased by more than \$22 million from the 2012 Assessment Roll and exceeds \$1.1 trillion (*Figure 4*).

The assessment values reported to taxing authorities and property owners are based primarily on real estate values. Significant changes in the economy tend to be reflected in both the level of new construction and the real estate market. For example, the value of general non-market change (new construction/rezoning) for the 2013 Assessment Roll was \$16.64 billion; an increase from the level seen for the 2012 Assessment Roll (*Figure 5*).

When property values change rapidly, maintaining a stable and predictable tax base becomes more difficult, creating uncertainty for financial planning by local governments.

Real estate market fluctuations of the past few years may also make it more difficult for customers to trust property assessments, which can result in an increased number of appeals (*Figure 6*). Appeal rates for the 2013 Assessment Roll will be reported in the *2012 Annual Service Plan Report*, to be published in May 2013.

CUSTOMER EXPECTATIONS

BC Assessment’s various customer groups expect high-quality products and services, and a uniform and accurate assessment roll. Customers also increasingly expect a variety of options as to how and when they access products, services and information. A high standard of customer service is critical to our success. We regularly survey our customer groups in order to measure their satisfaction, and work with our customers through a variety of processes to identify methods for improving service. We have posted the results of our [2012 customer surveys](#).

Starting in 2011, BC Assessment has worked with each of its customer groups to establish service standards. In 2013, the customer survey tools will be reviewed for alignment with these standards, and the regular survey schedule for all customer groups will resume in 2014.

FIGURE 3: NUMBER OF FOLIOS IN THE ASSESSMENT ROLL – 2003 TO 2013

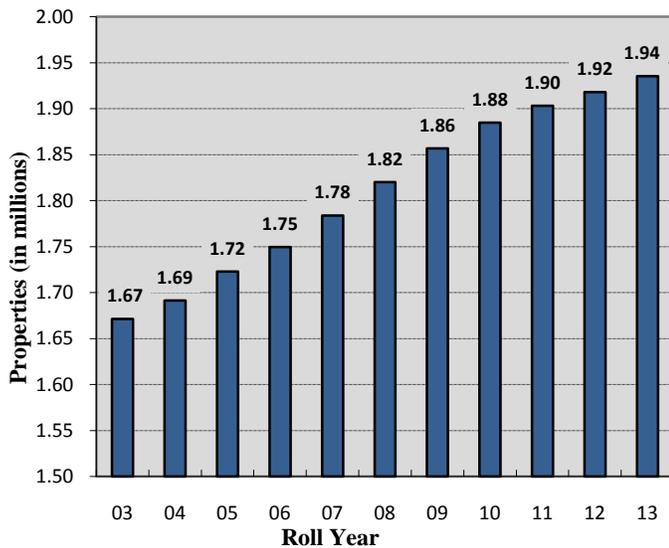
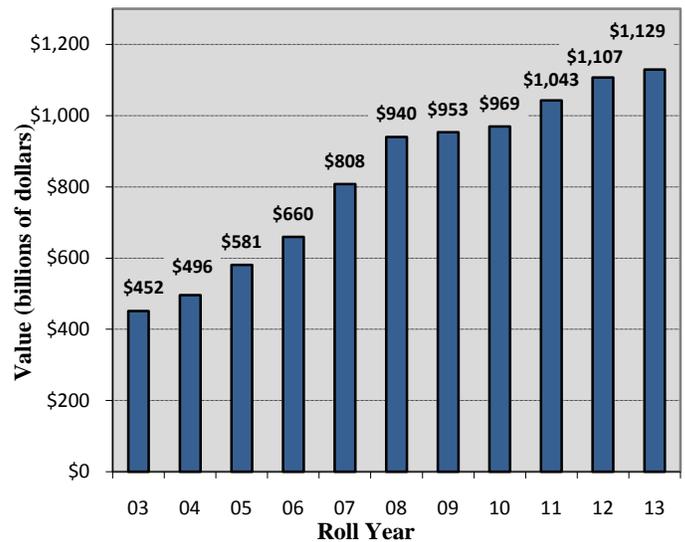


FIGURE 4: VALUE OF THE ASSESSMENT ROLL – 2003 TO 2013



TECHNOLOGY

Technological innovation continues to impact BC Assessment, shaping both the expectations of our customers and the ways we deliver services. The number and scale of projects required to develop and maintain assessment technology continue to grow. While these new technologies will enable BC Assessment to realize efficiencies and improve services, they also pose financial, process and human resource challenges.

In addition, varying degrees of technical capability across customer groups challenge our ability to improve uniformity and lower costs in our products and services. In response, BC Assessment has implemented new planning, governance and project management processes, to ensure smooth transitions and successful adaptation of new technologies that support its strategic priorities.

BC Assessment has developed an Information Management/Information Technology Plan that focuses on four major strategic thrusts:

- Web portals, leading to full self-service capability
- Two-way data exchange, leading to real-time data exchange capabilities with all clients and stakeholders
- Systems, leading to information systems that are more flexible and adaptive to the business, such as field data collection and the Desktop Review program
- Collaboration and communication, leading to a fully collaborative work environment.

DATA QUALITY

Data quality is at the heart of BC Assessment’s ability to create uniform assessments that can be relied on to provide a stable tax base across the province. Feedback from the Taxing Jurisdiction Advisory Committee and our customer surveys has indicated that customers place a high priority on quality data.

To meet these customer expectations, quality enhancement projects in field operations and central functions are planned and implemented each year. Ensuring that BC Assessment meets customer expectations for data quality remains a challenge in the face of static staffing levels combined with large increases in both the number of folios and the overall value of the assessment roll each year.

FIGURE 5: VALUE OF NON-MARKET CHANGE – 2009 TO 2013

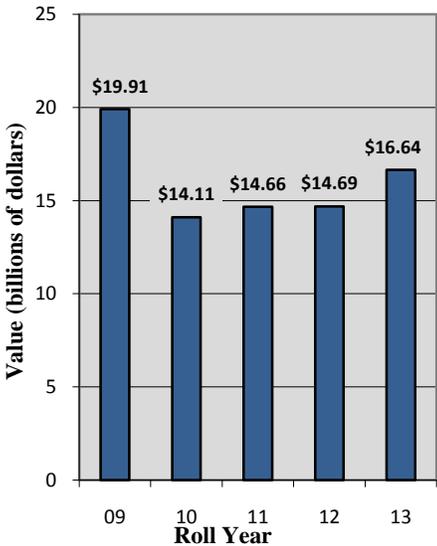
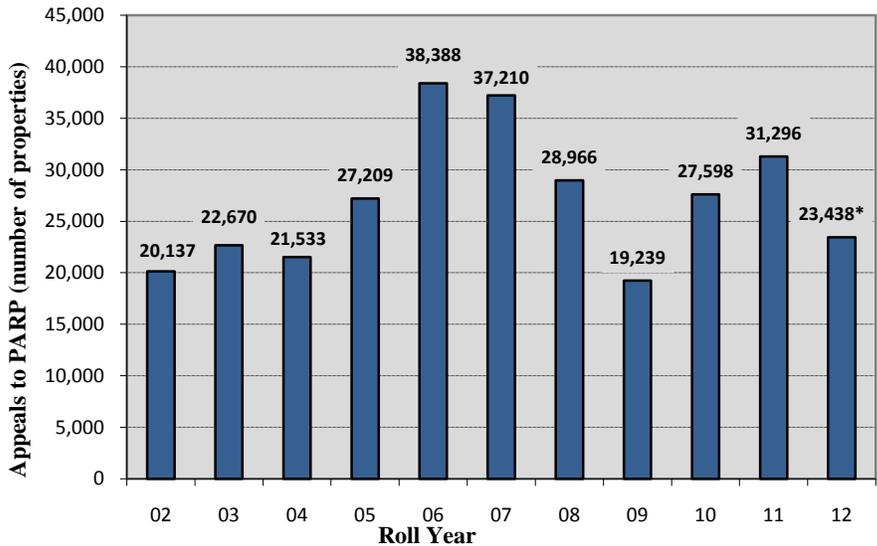


FIGURE 6: APPEALS TO PARP – 2002 TO 2012



\*This figure differs from the 22,845 noted in our 2011 Annual Service Plan Report due to a data input correction.

FINANCES

BC Assessment is funded primarily through property tax levies administered by the taxing authorities – budgeted to be \$81.5 million in 2013. In addition, BC Assessment receives approximately \$5.5 million in revenue each year from a number of other sources, including contracts with First Nations, payments in lieu of taxes and data access services. The latter includes provision of bulk electronic assessment roll, sales and residential inventory data, custom reports, and enhanced data provision with BC OnLine and private sector data agents. Revenue from all these non-tax sources helps reduce the levy paid by property owners.

The organization collects its revenues from taxing authorities in July of each year. BC Assessment borrows funds from the provincial government to finance operations and capital expenditures during the first half of the year and repays its debt in full by August of each year. The Minister of Finance acts as the fiscal agent of BC Assessment.

The Board of Directors approves the annual operating and capital budget. The annual levy is approved by the Board following the provincial Cabinet’s review and agreement.

BC Assessment manages the increasing financial pressures resulting from folio growth, continuous improvement of customer service levels and the fiscal environment by encouraging and investing in innovation to improve workforce productivity, and by using risk-based operating and resource allocation methodologies.

PEOPLE

People are BC Assessment’s key resource; the organization relies on the specialized knowledge and skills of its staff to deliver its core business and move toward its vision. BC Assessment is facing a range of workforce challenges:

- Knowledge transfer and succession planning for critical staff leaving the organization
- Forecast of increased competition for skilled and professional staff in the future job market
- Increasing staff workloads resulting from folio growth, increased regulatory reporting and customer expectations, greater complexity of issues, and new processes and business functions designed to improve accountability and transparency.

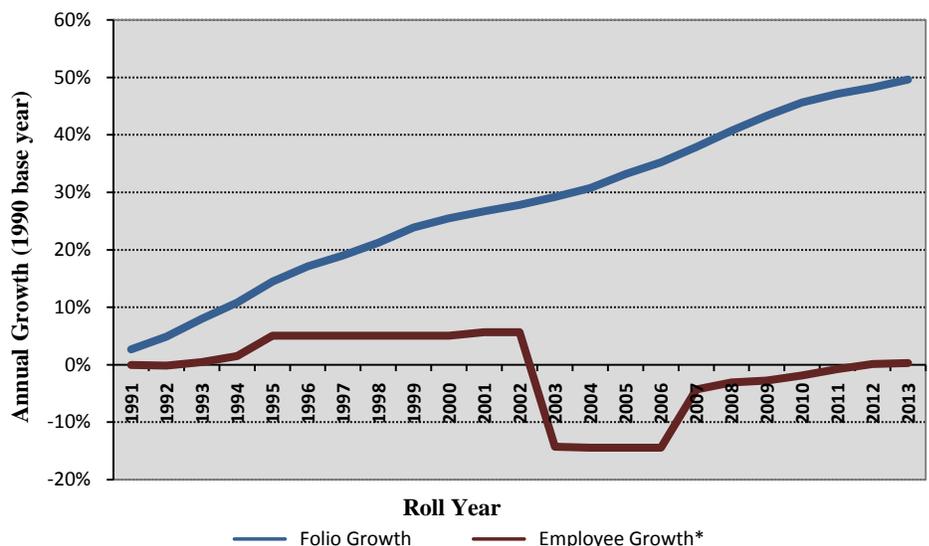
In response to these issues, we are creating a multi-year corporate people strategy, developing and implementing a succession plan, building a stronger employment brand to enhance our recruiting efforts, strengthening our development of people leaders and moving forward on implementing more flexible work options for our employees.

ORGANIZATIONAL CAPACITY

Portfolio growth in terms of the number and value of properties continues to increase workloads within BC Assessment. The folio per employee ratio in 1990 was 1,979:1 compared with a ratio of 2,959:1 in 2012, representing an increase of 49%. *Figure 7* illustrates the folio growth and the relative decrease in the number of employees since 1990. At the same time, BC Assessment’s revenues from new construction and data sales are constrained, and we are operating within a broader government environment that requires fiscal restraint and enhanced efficiency.

We are working to continuously improve our systems, tools and processes to meet our mandate for an assessment roll that is uniform and accurate. BC Assessment will continue in 2013 to seek operational efficiencies, and will focus our efforts to ensure that we can absorb the growth in folios with existing staff. We will look to leverage technology and will review our business processes, proactively seeking innovative solutions that address our capacity challenges.

FIGURE 7: BC ASSESSMENT’S PRODUCTIVITY – 1991 TO 2013



\*The significant drop in staffing levels during 2002–2005 was a direct result of the B.C. government’s Core Review process.

STRATEGIC RISKS AND OPPORTUNITIES

BC Assessment identifies and assesses risks and opportunities through our annual strategic and business planning process to strengthen organizational performance. We continue to evolve our enterprise risk management program to ensure our focus and resources are directed toward the areas that are important to our success. Our key risks, opportunities and associated actions are summarized in *Table 3*.



Jenelle, Appraiser

TABLE 3: SUMMARY OF KEY RISKS AND OPPORTUNITIES	
Opportunity	Response
Leverage technology to create efficiencies and to enhance productivity, communication and collaboration	<ul style="list-style-type: none"> <li>• Continue research and analysis of how new technologies, both hardware and software, present opportunities for BC Assessment</li> <li>• Implement the Enterprise Resource Planning (ERP) system to streamline internal processes and track resources</li> <li>• Invest in a suite of collaboration tools to improve real-time communication and teamwork while reducing travel time and costs</li> <li>• Use a field data collection tool and enhanced call management technology for increased efficiency</li> </ul>
Build customer, stakeholder and shareholder relationships to improve service delivery and customer satisfaction	<ul style="list-style-type: none"> <li>• Incorporate feedback from customer satisfaction surveys into service delivery</li> <li>• Increase transparency and accessibility of assessment information</li> <li>• Establish customer service standards for our five major customer groups</li> <li>• Enhance interpersonal relationships with stakeholders and partners</li> </ul>
Increase emphasis on project management and change management disciplines for implementation and management of corporate initiatives	<ul style="list-style-type: none"> <li>• Employ consistent corporate methodology for the selection, prioritization and management of strategic projects</li> <li>• Continuously improve and refine planning and project management processes</li> <li>• Establish behavioural change management practices for use in all corporate projects</li> <li>• Implement change leadership development programs</li> </ul>
Leverage and enhance partnerships for information exchange and cost sharing	<ul style="list-style-type: none"> <li>• Explore partnerships with local governments for streamlined data exchange, and with mapping partners for enhanced data and cost sharing</li> <li>• Create opportunities for property owners to keep their property information up to date</li> </ul>
Risk	Response
Insufficient knowledge transfer and succession planning for critical and skilled employees may impact BC Assessment’s ability to carry out its mandate	<ul style="list-style-type: none"> <li>• Continue work on effective and timely recruitment of skilled staff</li> <li>• Develop and implement training resources targeting specific skills and positions</li> <li>• Strengthen succession planning for executive, critical and specialist positions to ensure skilled staff are ready when vacancies occur</li> </ul>
Job market competition may result in difficulty recruiting staff in specific positions and locations	<ul style="list-style-type: none"> <li>• Continue to build BC Assessment brand awareness in the labour market through enhanced use of YouTube career videos, recruitment blogs and social media</li> <li>• Develop a long-term people strategy that will serve as a road map for our priorities and investments in our people over the next few years, while delivering improvements to the quality of our people practices in key areas such as compensation, recruiting, recognition, performance management and leadership development</li> </ul>
BC Assessment’s property valuation system (valueBC™) may not meet changing business needs	<ul style="list-style-type: none"> <li>• Continue enhancements to valueBC and supporting services (e-valueBC and Assessment LinkBC) through regular releases</li> <li>• Redevelop the next generation of property valuation system software and related technologies</li> </ul>
Outdated property assessment inventory may result in a loss of confidence in our assessments	<ul style="list-style-type: none"> <li>• Develop a new reassessment framework to objectively determine where to deploy limited resources for the greatest positive impact</li> <li>• Continue reassessment of properties without the need for on-site inspections by using imagery technology</li> <li>• Continue inventory improvement projects for specific property types</li> </ul>

This section provides an overview of our strategic goals and supporting strategies, as well as the associated performance measures and targets by which we will measure our success.

**CORPORATE GOALS AND STRATEGIES**

The success of BC Assessment depends on our people, as well as our ability to provide high-quality service to customers and to collaborate with partners. The efficiency with which we deliver our core products and services is also critical in maintaining value to the public. Our five goals (Figure 8) reflect this balanced approach to achieving the vision of BC Assessment. Details on what these five goals mean to the organization may be found in Table 4.

Supporting each of these five goals are strategies that more closely define how the work of the organization will move forward. These strategies are listed in Table 4, along with the associated performance measures.

**FIGURE 8: BC ASSESSMENT'S GOALS**

	<b>PEOPLE AND CULTURE</b>
	<b>CUSTOMERS</b>
	<b>RELATIONSHIPS</b>
	<b>PRODUCTS AND SERVICES</b>
	<b>EFFECTIVENESS</b>

**AREAS OF CHANGE**

The three areas of change identified during strategic planning for 2013–2015 are: people at work, customer service, and how the work gets done.

There are currently six initiatives that support these areas of change. They will ensure that BC Assessment is:

- Supporting a flexible work environment
- Developing leaders who embrace and support change
- Increasing the public availability of information
- Enhancing the provision of data to local governments (Data Advice)
- Establishing customer service standards
- Improving inventory currency.

These six initiatives represent only a part of the work being undertaken to transform BC Assessment to deliver on our vision and long-term strategy; as noted in the Strategic Context section, BC Assessment implements additional activities and projects to address our operational requirements, strategic risks and long-term goals.

The Business Innovation Division was created in 2012 to provide corporate governance, coordination and accountability for the implementation of strategic, transformational initiatives. The division works in close collaboration with all other BC Assessment divisions and draws on subject matter expertise from across the organization.

**PERFORMANCE MEASURES**

As part of our strategic planning program, we analyzed our strategic issues, risks and opportunities. From this analysis, we developed an ambitious and balanced strategy with “stretch” performance targets in support of our five corporate goals. The performance measures reported in the service plan and annual service plan report are supplemented by additional performance measures that are tracked internally to monitor corporate performance. BC Assessment regularly reviews these measures and targets, and uses benchmarking as a key part of our performance management program. Our measures and targets are consistent with the *Performance Reporting Principles for the British Columbia Public Sector*.

Table 4 summarizes the performance measures and targets related to our corporate goals and strategies. The complete set of 2012 actual results that demonstrate our progress against the service plan performance targets will be reported in the *2012 Annual Service Plan Report*, to be published in May 2013.

Additional information on our performance measures, targets and supporting data may be found in the Corporate Performance Measure Details section, starting on page 14.

TABLE 4: BC ASSESSMENT'S GOALS, STRATEGIES, PERFORMANCE MEASURES AND TARGETS							
Goals	Strategies	Performance Measures	2011 Actual	2012 Forecast	2013 Target	2014 Target	2015 Target
 <b>1. People and Culture</b> Our people are skilled and inspired and committed to our vision	Retain, attract and develop highly skilled and engaged people	PM.1: Level of employee engagement <sup>1</sup>	60	<i>Biennial survey</i>	Previous result + 2	<i>Biennial survey</i>	Previous result + 2
 <b>2. Customers</b> Our customers have trust and confidence that their needs will be anticipated and met with care and professionalism	Consistently deliver services that anticipate and meet the needs of our customers	PM.2: Percentage of customers satisfied or very satisfied with service: Residential/ Non-residential <sup>2,3</sup> Local government/ First Nations	80.9% 97.0%	83.6% <i>Biennial survey</i>	≥ 83.0% ≥ 95.0%	≥ 83.0% <i>Biennial survey</i>	≥ 83.0% ≥ 95.0%
 <b>3. Relationships</b> The provincial government, stakeholders and partners are actively engaged and collaborating with us to provide effective assessments	Continue the trusted business relationship with the provincial government to support our mutual goal of excellence in delivering assessment services  Develop and enhance strong partnerships and alliances with our stakeholders and partners that promote trust and mutual benefits	PM.3: Percentage of customers satisfied or very satisfied with service: Provincial government	98.5%	<i>Biennial survey</i>	≥ 95.0%	<i>Biennial survey</i>	≥ 95.0%
 <b>4. Products and Services</b> Our customers, stakeholders and partners receive timely, accurate and reliable products and services	Ensure uniformity and quality in assessment information  Provide convenient, innovative ways to access and exchange information	PM.4: Percentage of assessments accepted without appeal <sup>4</sup>  PM.5: Assessment to sales ratio (ASR): Residential Non-residential  PM.6: Coefficient of dispersion (COD): Urban Rural  PM.7: Assessment roll stability <sup>5</sup>	98.8%  98.0% 96.5%  5.9% 7.7%  0.36%	≥ 98.0% <i>Target</i>  97.7% 96.6%  5.7% 7.7%  ≤ 0.37% <i>Target</i>	≥ 98.0%  97-100% 95-100%  5.0-10.0% 5.0-15.0%  ≤ 0.37%	≥ 98.0%  97-100% 95-100%  5.0-10.0% 5.0-15.0%  ≤ 0.37%	≥ 98.0%  97-100% 95-100%  5.0-10.0% 5.0-15.0%  ≤ 0.37%
 <b>5. Effectiveness</b> Our business is conducted in an effective, efficient and financially sustainable manner	Develop innovative, risk-based practices to deliver efficient and effective business operations	PM.8: Cost per property for assessment services – net <sup>6,7</sup>  PM.9: Greenhouse gas (GHG) emissions (tonnes of CO <sub>2</sub> ) <sup>8,9</sup>	\$40.25  538	\$41.26  <i>Target</i>	\$42.26  533	\$43.15  525	\$43.34  517

<sup>1</sup> In 2012, management implemented a biennial survey schedule for employee engagement. At the same time, it was acknowledged that a static long-term target cannot account for the future state of engagement drivers; thus, targets have been set to reflect both the previous result and a desire for improvement.

<sup>2</sup> The 2011 result for residential/non-residential customer surveys has been restated from the 82.6% figure reported in the *2012–2014 Service Plan*. This discrepancy is due to a difference in calculation methods; the restated figure of 80.9% best ensures year-over-year comparability of results.

<sup>3</sup> The residential/non-residential combined customer survey target was adjusted from ≥ 85.0% to ≥ 83.0% in 2012 in consideration of prior BC Assessment results and comparable benchmarking figures from other organizations. The target reflects an ambitious but achievable level of customer satisfaction for these groups.

<sup>4</sup> 2013 Assessment Roll appeal rates will be available in April 2013 and will be reported in the *2012 Annual Service Plan Report* in May 2013.

<sup>5</sup> Actual results for the 2012 roll stability measure will be available in April 2013 and will be reported in the *2012 Annual Service Plan Report* in May 2013.

<sup>6</sup> The year-over-year increases in cost per property are due to increases in expenditures linked to the growth in the overall number of folios added to the assessment roll each year.

<sup>7</sup> The 2012 cost per property is based on December 31, 2012 preliminary results prepared as of January 2, 2013. The final audited results for the December 31, 2012 fiscal year-end will be available in April 2013 and will be reported in the *2012 Annual Service Plan Report* in May 2013.

<sup>8</sup> The 2011 result for GHG emissions has been restated from the 498 reported in the *2011 Annual Service Plan Report*. The new figure of 538 reflects a calculation adjustment in SmartTool.

<sup>9</sup> The baseline for GHG emissions has shifted downward due to changes in BC Assessment facilities in 2010 and 2011. The targets for 2012–2015 have been adjusted to accommodate this lower baseline, as well as annual swings in heating requirements contingent on weather conditions. Actual results for 2012 greenhouse gas emissions will be available in March 2013 and will be reported in the *2012 Annual Service Plan Report* in May 2013.

### DATA SOURCES AND TARGETS

Most of the appraisal information used in BC Assessment's performance measures is collected throughout the year by professional appraisal staff through a variety of methods (such as property inspections) and from a number of sources (municipalities, regional districts, real estate boards, the Land Title and Survey Authority of British Columbia and individual property owners). In some cases, the measures adopted are international standards. BC Assessment consistently conducts regular and extensive surveys with its various customer groups and relies on third-party commercial survey companies that employ professional standards in ensuring the accuracy and credibility of the survey information.

Our performance targets specify the results to be achieved over a three-year period. We review the targets annually in consideration of changing conditions, such as availability of skilled staff, financial capacity and technological needs. While the targets are considered a "stretch" and will challenge the organization, there is every expectation that they are achievable.

To improve the comparability and quality of our performance measures, we use benchmarks as a key part of our performance management program. Benchmarking permits comparisons with other jurisdictions that give us confidence that our property assessment process provides high-quality, uniform assessments and that we are a well-run Crown corporation. In support of our benchmarking objectives, we are a founding member of the Canadian Property Assessment Benchmarking Network, established to share information between assessment jurisdictions across the country. Results from some of our benchmarking activities are regularly included in our annual service plan report.

The following information provides more detail on how the performance measures relate to our goals, and why these measures and targets were selected. Progress on our measures from the *2013–2015 Service Plan* will be reported in the *2013 Annual Service Plan Report*, to be published in May 2014.

### GOAL 1: PEOPLE AND CULTURE

Research suggests that successful employee engagement is the foundation for a workplace that enhances satisfaction and commitment, and creates an environment where people want to come to work. Engaged employees contribute to higher levels of customer satisfaction, trust and confidence in what an organization does.

#### **Performance Measure 1: Level of employee engagement**

Employee engagement is measured through a biennial employee engagement survey that gauges employee perceptions on motivation, work capacity and capability, leadership, and alignment with the organization's vision, mission and goals. The target is an average score (not a percentage) that expresses all responses to a series of survey questions. To calculate average scores, a two-step process is employed. First, the five-point scale is converted to points, and second, all of the points are added up and divided by the number of people in the group. This calculation gives the average score. The survey is conducted by an independent organization, and only those results with a confidence level of 95% are reported. The average scores from the employee engagement survey allow comparisons within and between departments and organizations. As an example, in 2009, BC Assessment began using the same employee engagement survey approach as the provincial government, to permit benchmarking against the government's annual engagement score results.

In spring 2012, BC Assessment management implemented a biennial survey schedule for employee engagement, to allow sufficient time to analyze previous results and effect improvements. It was acknowledged at the same time that a static long-term target cannot account for the future state of the many, complex engagement drivers; thus, targets have been set at "previous result + 2" to reflect both the previous result and the desired level of continuous improvement to the score.

## GOAL 2: CUSTOMERS, AND GOAL 3: RELATIONSHIPS

BC Assessment is a customer-driven organization that aims to meet the needs of its customers, stakeholders and Shareholder (the provincial government) as fully as possible while operating within its given mandate and financial capacity.

### **Performance Measures 2 and 3: Percentage of customers satisfied or very satisfied with service – residential/non-residential, local government/First Nations and provincial government**

We regularly review customer feedback to identify areas where we can improve. Targets are based on past performance, customer needs assessments and key improvement strategies to be undertaken. The surveys for our residential, non-residential, local government and First Nations customer groups measure progress on our strategic goal 2. The provincial government survey is focused on measuring our success on goal 3.

A customer service composite index, based on 10 core survey questions, was developed to support these measures. The questions used for the composite scores address our customer service commitment to be reliable, accessible, uniform and respectful. The responses are drawn from customers who have had direct contact with BC Assessment in the past year, using a series of questions with a four-point scale where “1” is strongly disagree and “4” is strongly agree. The results reflect a weighted average based on the number of respondents.

Surveys have an inherent margin of error. The surveys conducted in 2011 and 2012 have the following margins of error:

- Residential (2012):  $\pm 2.3\%$  with a 95% confidence level
- Non-residential (2012):  $\pm 3.0\%$  with a 95% confidence level
- Local government (2011):  $\pm 5.2\%$  with a 95% confidence level
- First Nations (2011):  $\pm 13.3\%$  with a 95% confidence level
- Provincial government (2011):  $\pm 10.2\%$  with a 95% confidence level.

It is important to note that the margin of error will increase as the number of respondents providing a usable response declines.

For two sets of customer groups, BC Assessment reports combined results: residential property owner responses are combined with responses from non-residential property owners, and local government responses are combined with the responses from First Nations. For ease of presentation, survey results are blended into one number for each of the two groupings, but for the purpose of internal performance reporting, BC Assessment continues to track the performance measures separately for individual customer groups. The provincial government results are not blended with any other group.

In 2008, at the request of the local government, First Nations and provincial government customer groups, we implemented a biennial survey program to measure their satisfaction with our services. Residential and non-residential property groups are surveyed annually.

BC Assessment has worked with each of its customer groups to establish service standards. In 2013, the customer survey tools will be reviewed for alignment with these standards, and the regular survey schedule for all customer groups will resume in 2014. Any impacts to year-over-year comparability of survey data will be noted in subsequent service plans and annual service plan reports.

The results of our [customer surveys](#) may be found online.



Elisa, Appraisal Assistant; Jason, Deputy Assessor

**GOAL 4: PRODUCTS AND SERVICES**

Data quality and product and service innovation are at the heart of BC Assessment’s ability to meet changing customer, stakeholder and partner needs and expectations.

**Performance Measure 4: Percentage of assessments accepted without appeal**

BC Assessment interprets high acceptance of assessments by both residential and non-residential property owners as a validation of the quality, accuracy and uniformity of assessments. Property owners who do not agree with the estimate of their property’s market value or exemption status, or who believe that their property was improperly classified, can challenge the assessment. The Ministry of Community, Sport and Cultural Development is responsible for administering the independent Property Assessment Review Panel (PARP) process between February 1 and March 15 each year. The number of complaints (appeals) to the PARPs gives a useful measure of public acceptance.

Property owners are encouraged to contact BC Assessment staff following the receipt of their annual assessment notices in January of each year if they have concerns or questions. For unresolved issues, customers can register an appeal with BC Assessment by January 31 and request a formal hearing by an independent review panel. A Notice of Hearing will be issued and a meeting with the PARP will be scheduled for the property owner. Following the hearings and prior to April 7 each year, BC Assessment is required to send a Notice of Decision to each property owner, indicating what the panel’s decision was and whether the complaint was successful or unsuccessful. Data quality is maintained through internal controls including a review and audit of the complaint data and comparison with historical trends and current market movement to ensure the data’s accuracy. Historically, formal complaints have been low, usually fewer than 2% of all property owners.

The actual 2012 results (for the 2013 Assessment Roll) for this performance measure will not be available until April 2013, and are thus not provided in the 2013–2015 Service Plan. Appeal rates for the 2013 Assessment Roll will be included in the 2012 Annual Service Plan Report to be published in May 2013.

**Performance Measure 5: Assessment to sales ratio (ASR) – residential and non-residential**

The ASR is a common roll quality measure used by the International Association of Assessing Officers (IAAO). The ASR measures how closely assessments mirror a property’s actual selling price. BC Assessment measures the ASR for properties according to internationally recognized standards. The ASR is calculated by dividing the assessed value (as determined by BC Assessment) of a property that has sold by its selling price and expressing the result as a percentage. For example, if a property is assessed with a value of \$243,000 and it sold for \$250,000, the ASR would be 97.2%. In short, the ASR measures how accurately BC Assessment appraises property at market value. The IAAO has set a standard for a median ASR of 90–110% for an acceptable level of assessment achievement. BC Assessment’s targets of 97–100% for residential properties and 95–100% for non-residential properties are far more challenging targets than the international standards.

BC Assessment’s statistics are based on all available single-family residential arm’s length sales for the two quarters surrounding BC Assessment’s valuation date of July 1. In regions with significant market movement over the six-month period, the dispersion will be overstated. For non-residential sales, data are based on sales occurring throughout the year.

The actual 2012 (2013 Assessment Roll) ASR results in the 2013–2015 Service Plan are based on the 2013 Completed Roll. The 2012 results that will be included in the 2012 Annual Service Plan Report will be based on the 2013 Revised Roll,

and may differ slightly from the 2013 Completed Roll results.

**Performance Measure 6: Coefficient of dispersion (COD) – urban and rural**

The COD measures the quality of assessments by calculating the dispersion, or spread, of all the ASRs around the median ASR. The COD is a measure of appraisal uniformity. A more accurate portfolio of assessments would be indicated by a lower COD percentage. BC Assessment also measures the COD for properties located in both urban and rural areas, according to internationally recognized standards.

The COD standards set by the IAAO for single-family residential properties are 5–10% for homogeneous (urban) regions and 5–15% for heterogeneous (rural) regions. BC Assessment has set targets of <10% and <15%, respectively. To calculate the COD, add together the differences between each ASR in the group and the median ASR. The average difference is the sum of these numbers divided by the median and expressed as a percentage. An example calculation is presented in Table 5.

The actual 2012 (2013 Assessment Roll) COD results in the 2013–2015 Service Plan are based on the 2013 Completed Roll. The 2012 results that will be included in the 2012 Annual Service Plan Report will be based on the 2013 Revised Roll, and may differ slightly from the 2013 Completed Roll results.

TABLE 5: EXAMPLE CALCULATION OF COEFFICIENT OF DISPERSION	
Using 97.5% as the Median	
Assessment to Sales Ratio (ASR)	Deviation from Median
95.5%	2.0
96.7%	1.8
97.5%	0.0
98.7%	1.2
99.2%	1.7
<b>Total Deviation</b>	<b>5.7</b>
<b>Average Deviation</b>	<b>1.14</b>
<b>Coefficient of Dispersion = 1.14 ÷ 97.5% = 1.17</b>	

## GOAL 5: EFFECTIVENESS

BC Assessment is committed to improving effectiveness while adhering to sound environmental practices. Continued investment in new technologies and systems will enable BC Assessment to contribute to a stable tax base and provide innovative assessment solutions to customers, while continuing to limit increases in the costs associated with property assessment services.

### **Performance Measure 7: Assessment roll stability**

In any given year, property status can change, and new properties may be created while others are deleted. BC Assessment annually measures the stability of the assessment roll by analyzing the number of additions or deletions made to the roll. Roll stability is a critical issue for local governments, which rely almost exclusively on property taxes to fund services to their taxpayers. The objective of this measure is to minimize tax losses to the taxing jurisdictions by creating a stable, dependable assessment roll. This performance measure is accepted by BC Assessment and throughout the taxing jurisdictions as a good measure of the stability of the assessment roll.

This performance measure examines taxes refunded as a result of a supplementary roll, which are changes to the roll after the annual assessment roll is officially closed. Supplementary changes can be due to mistakes in information or to property values that are revised after a property is appealed to a PARP or the PAAB.

Although value changes to the roll can be negative or positive, only the refunds are considered in this measure, because refunds reduce the amount of money that municipalities have available to them. The measure considers 19 months of information for one year in arrears. For example, the 2012 value measures the 2011 roll stability by examining taxes refunded owing to supplementary rolls issued between May 1, 2011 and December 31, 2012. The 2012 value will be reported in the *2012 Annual Service Plan Report*, which will be published in May 2013.

### **Performance Measure 8: Cost per property for assessment services – net**

This performance measure reflects BC Assessment's commitment to keeping costs for assessment services to the taxpayer as low as possible while still meeting increased service demands in a progressively more complex assessment environment.

Cost per property target adjustments are made each year as new information becomes available and our forecasts are refined. The targets for 2013–2015 have been set using service plan forecasts that take into consideration projected new construction and development, and assumptions regarding changes in revenues and expenditures. The targets reflect a commitment by BC Assessment to increasing its internal efficiencies.

The cost per property for assessment services funded from the levy has been calculated by taking total expenditures for the year, less revenues that are not categorized as “tax levies,” “payments in lieu of taxes” or “First Nations revenue” and dividing by the number of properties for the revised roll produced for the following year. BC Assessment maintains appropriate internal controls and will continue reporting regularly to the Board of Directors and to the Office of the Comptroller General.

### **Performance Measure 9: Greenhouse gas (GHG) emissions (tonnes of CO<sub>2</sub>)**

The Province of British Columbia has committed to taking action on climate change by promoting practices that reduce greenhouse gas (GHG) emissions and establishing the *Greenhouse Gas Reduction Targets Act*. The Act mandates that the province reduce total GHG emissions by 33% below 2007 levels by 2020, and by 80% below 2007 levels by 2050. Starting with calendar year 2010, BC Assessment is required to report its annual emissions, take action to reduce emissions and purchase offsets to neutralize any remaining emissions that are not reduced.

BC Assessment has worked with Shared Services BC to implement “SmartTool,” which provides standardized tools for measuring and reporting on the production of GHG emissions for the provincial government and broader public sector organizations.

BC Assessment has entered the 2008–2011 consumption data for facilities, fleet and paper usage into SmartTool. The 2011 result for GHG emissions has been restated from the 498 tonnes of CO<sub>2</sub> reported in the *2011 Annual Service Plan Report*. The new GHG emissions figure of 538 tonnes of CO<sub>2</sub> reflects a calculation adjustment in SmartTool. The 2012 data will be available in March 2013 and will be reported in the *2012 Annual Service Plan Report*.

The GHG performance targets were initially set in 2010 based on the 2008 and 2009 consumption data, then reviewed and revised in 2012 using the 2008–2011 consumption data. The baseline for GHG emissions has shifted downward due to changes in BC Assessment facilities in 2010 and 2011. The targets for 2012–2015 have been adjusted to accommodate this lower baseline, as well as annual swings in heating requirements contingent on weather conditions.

The corporate governance framework is also defined in the *2013 Government's Letter of Expectations* between the Minister responsible for BC Assessment – the Honourable Bill Bennett, Minister of Community, Sport and Cultural Development – acting as a representative of the provincial government, and the Board Chair. The letter ensures common understanding of responsibilities, accountabilities, key governance issues, core services, public policy issues, strategic priorities and performance expectations for BC Assessment. Excerpts are given in *Table 6*.

<b>TABLE 6: 2013 GOVERNMENT'S LETTER OF EXPECTATIONS AND BC ASSESSMENT'S RELEVANT ACTIONS</b>	
<b>Specific Government Direction</b>	<b>BC Assessment Actions</b>
Work closely with the Ministry of Community, Sport and Cultural Development on legislative and regulatory initiatives and future projects as required by the Minister	BC Assessment is in close contact with the Ministry and provides policy advice and analysis as requested on Ministry priorities related to assessment issues
Participate in any continuing review undertaken of municipal government property taxation as it relates to property assessment (including data and information support as required for the Municipal Auditor General)	BC Assessment will participate in any review of municipal government property taxation as it relates to property assessment
Continue to work with the Ministry to improve the Property Assessment Review Panel (PARP) operations through business improvements, incorporation of customer feedback and improved communications	<p>BC Assessment, the Ministry and Government Agent representatives have identified priority action items for enhancing the 2013 PARP process from the results of the 2012 PARP post-mortem meeting</p> <p>The main initiative is development of an Online Evidence Submission System, which will be piloted in 2013 in conjunction with conference call hearings in the Capital (Greater Victoria/Gulf Islands) and Northwest (Terrace) areas</p> <p>A review of PARP documents – Notice of Hearing, Record of PARP Decision, PARP Daily Schedule, Online Notice of Complaint (Appeal) Form – was also conducted to ensure clarity of information and processes</p>
Continue to evolve e-valueBC to provide property owners with a broader range of data to assist them in determining that their assessments are fair and equitable	<p>e-valueBC is the main tool that BC Assessment customers use to review and compare their property assessment values; the capabilities of e-valueBC continue to evolve to enhance our customer service and demonstrate our support for the provincial government's open data initiative</p> <p>For the 2012 Assessment Roll, the PIN requirement to view additional information was removed, as were limits on how many comparables may be viewed; also, information was made available year-round</p> <p>For the 2013 release of e-valueBC, improvements include a new layout that displays property information in an easy-to-read format, and for the first time, provides thumbnail images of the selected properties (if available); to improve the user experience, a new Quick Search screen has been implemented</p>
<p>Comply with Government's requirements to be carbon neutral under the <i>Greenhouse Gas Reduction Targets Act</i>, including:</p> <ul style="list-style-type: none"> <li>• Accurately defining, measuring, reporting on and verifying the greenhouse gas emissions from the corporation's operations</li> <li>• Implementing aggressive measures to reduce those emissions and reporting on these reduction measures and reduction plans</li> <li>• Offsetting any remaining emissions through investments in the Pacific Carbon Trust, which will invest in greenhouse gas reduction projects outside of the corporation's scope of operations</li> </ul>	<p>BC Assessment will report its annual emissions, take action to reduce emissions and purchase offsets to neutralize any remaining emissions that are not reduced</p> <p>BC Assessment has worked with Shared Services BC to implement SmartTool, which provides standardized tools for measuring and reporting on the production of GHG emissions for the provincial government and broader public sector organizations</p> <p>Consumption data for facilities, fleet and paper usage have been entered into SmartTool and GHG reduction targets set for 2013–2015</p> <p>Green teams in each BC Assessment office, and corporate initiatives such as the move away from paper-based processes, office consolidations and investment in energy-efficient systems and technologies, support the ability to meet these targets</p>

The financial outlook has been prepared in accordance with current Public Sector Accounting Board (PSAB) standards. *Table 7* provides a summary of the 2011 financial results as reported in the *2011 Annual Service Plan Report* adjusted to PSAB standards, the financial forecast for 2012, the financial outlook for 2013–2015 and related notes.

<b>TABLE 7: BC ASSESSMENT'S SUMMARY FINANCIAL OUTLOOK</b>					
<b>(\$ in 000s)</b>	<b>2011 Actual</b>	<b>2012 Forecast</b>	<b>2013 Budget</b>	<b>2014 Plan</b>	<b>2015 Plan</b>
<b>Revenue</b>					
Tax levies (note 2)	\$ 76,927	\$ 79,110	\$ 81,465	\$ 84,290	\$ 87,175
Other (note 3)	5,039	4,994	5,280	4,393	3,960
Investment	269	301	240	240	240
Gain on disposal of capital assets	73	65	0	0	0
<b>Total revenue</b>	<b>\$ 82,308</b>	<b>\$ 84,470</b>	<b>\$ 86,985</b>	<b>\$ 88,923</b>	<b>\$ 91,375</b>
<b>Operating expenditures (note 4)</b>					
Salaries and benefits	\$ 52,876	\$ 54,217	\$ 55,320	\$ 56,376	\$ 58,097
Other employee expenses	2,222	2,016	1,989	2,095	2,156
Office premises	6,185	6,192	6,401	6,444	6,612
Information and communication technology	5,601	7,211	7,434	7,886	8,020
Assessment appeal (note 5)	3,882	3,859	4,141	4,224	4,309
Assessment notice printing and postage	1,618	1,521	1,608	1,637	1,689
Corporate and office	2,727	2,391	2,665	2,772	2,931
Travel	1,563	1,206	2,213	2,125	2,267
Amortization	4,489	5,198	5,214	5,364	3,870
<b>Total operating expenditures</b>	<b>\$ 81,163</b>	<b>\$ 83,811</b>	<b>\$ 86,985</b>	<b>\$ 88,923</b>	<b>\$ 89,951</b>
<b>Net income</b>	<b>\$ 1,145</b>	<b>\$ 659</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,424</b>
<b>Capital investment (note 6)</b>					
Information technology	\$ 3,289	\$ 2,090	\$ 1,978	\$ 5,925	\$ 7,455
Other (tenant improvements, vehicles, furniture)	966	2,682	1,350	1,790	652
<b>Total capital investment</b>	<b>\$ 4,255</b>	<b>\$ 4,772</b>	<b>\$ 3,328</b>	<b>\$ 7,715</b>	<b>\$ 8,107</b>
<b>Equity balances, end of year (note 7)</b>					
Equity in capital assets	\$ 14,493	\$ 15,230	\$ 13,366	\$ 15,742	\$ 20,007
Equity from operations – appropriated	5,500	5,500	5,500	4,000	2,000
Equity from operations – unappropriated	8,077	7,999	9,863	8,987	8,147
<b>Total Equity</b>	<b>\$ 28,070</b>	<b>\$ 28,729</b>	<b>\$ 28,729</b>	<b>\$ 28,729</b>	<b>\$ 30,154</b>
<b>Total Debt</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Financial Outlook Assumption Notes:**

1. BCA's operations are subject to a range of risks and uncertainties. As a result, actual financial results may differ materially from the future-looking information provided in this plan. The forecast, budget and plan information presented in this financial outlook is for business planning purposes and may not be appropriate for other purposes.
2. Tax levy income is primarily derived from two sources: new construction activity in the province and rate increases. Growth in new construction is expected to be stable over the planning period at approximately 20,000 new property folios per year. Tax levy rate increases are expected to be 1.5% in 2013 and 2.0% in 2014 and 2015. Rate increases are subject to provincial Cabinet approval.
3. Other revenue includes income from contracts with First Nations, payments in lieu of taxes, data access services and other miscellaneous items.
4. Expenditures include estimated inflationary increases and the funding of planned corporate initiatives.
5. BC Assessment is required by legislation to cover the operating costs of the Property Assessment Review Panels (PARPs) and the Property Assessment Appeal Board (PAAB). PARPs and the PAAB are administered by the Ministry of Community, Sport and Cultural Development and are independent of BC Assessment.
6. The capital expenditure plan reflects a reinvestment in information management and technology systems, facilities, and other assets necessary to ensure that the business and strategic objectives can be met.
7. The Board of Directors of BC Assessment established an appropriated equity fund in 2005 to help finance significant non-recurring capital expenditures. The Board has appropriated \$1 million each year from 2005 to 2009 to help fund the planned replacement of valueBC. In 2010, the annual appropriation was reduced from \$1 million to \$500,000. The appropriated equity is currently \$5.5 million. No funds have been appropriated since 2011. A revised strategy for financing the capital expenditures through accumulated surplus will be considered by the Board concurrent with the review and approval of a new Information Management/Information Technology Plan.
8. Actual audited financial results are provided in the annual service plan reports.

# *BC Assessment*

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WE VALUE BC