



# British Columbia

Property Assessment and Tax Information



QUERY	INTERPRETATION
<p><i>Date Assessment Roll Completed</i></p> <p><i>Decision Notices After 1st level of Appeal</i></p>	<p>31st December</p> <p>Before 7th April</p>
<p><i>Assessment Appeal Deadlines</i></p>	<p>January 31 for Property Assessment Review Panel (PARP) April 30 for Property Assessment Appeal Board (PAAB) Note: If those dates fall on a weekend, the deadline is extended to the next business day</p>
<p><i>Frequency Of Reassessment</i></p>	<p>Annual</p>
<p><i>Circumstances of Supplemental Assessment</i></p>	<p>Current Year's Assessment Roll – Correction Of Errors Or Omissions In Completed Roll; Partial Year Supplementary Assessments For Crown Land Within A Municipality That Begins Or Ceases To Be Taxably Occupied</p> <p>Previous Years' Assessments - Special Circumstances Only For Undervaluation Or Missed Valuation Due To A Person's Non-Cooperation</p>
<p><i>Base Date</i></p>	<p><b>Valuation Date - July 1 Year Prior To Tax Year</b></p> <p><b>Note:</b> For the 2009 Assessment Roll only, Bill 45 (Economic Incentive and Stabilization Statutes Amendment Act, 2008) required the 2009 assessed values to be the lower of the market value of the property at either July 1, 2007 or July 1, 2008, (if no change has recently occurred to the property). For those Properties with changes, the 2009 value reflected the new condition or use.</p>
<p><i>Status Date</i></p>	<p>Classification, physical condition*, and permitted use - October 31 of the year prior to the tax year</p> <p><b>Note:</b> physical condition date is December 31 if substantial damage or destruction to a building occurs after October 31 and cannot reasonably be repaired or replaced before the following January 1.</p>
<p><i>When Are Tax Rates Struck</i></p>	<p>By 15th May</p>
<ul style="list-style-type: none"> <li>• <i>Payment Due Dates</i></li> <li>• <i>When Penalties Apply</i></li> <li>• <i>Installments</i></li> </ul>	<p>2nd July</p> <p>3rd July</p> <p>Varies By Local Government/Municipality</p>
<p><i>Business Tax</i></p>	<p>No</p>
<p><i>Machinery &amp; Equipment</i></p>	<p>No</p>
<p><i>Personal Property Tax</i></p>	<p>No</p>
<p><i>Gross Receipt Tax</i></p>	<p>In Municipalities, For Some Utility Properties, There Is Some Limited Gross Receipt Taxation</p>
<p><i>Assessor</i></p>	<p>BC Assessment Authority</p>
<p><i>Primary Link</i></p>	<p><a href="https://evaluatebc.bcassessment.ca/">https://evaluatebc.bcassessment.ca/</a></p>

Ryan ULC provides clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan ULC is a constituent entity of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.