



Nisga'a Lisims Government

T 250 633 3000 / F 250 633 2367

TF 1 866 633 0888

PO Box 231 / 2000 Lisims Dr

New Aiyansh BC / Canada V0J 1A0

NISGAANATION.CA

Appealing Your Property Assessment Notice

Nisga'a Lisims Government has reviewed the assessment roll and is generally satisfied that the approach taken by the Assessment Authority in determining property values is appropriate and that the range of values on the assessment roll is within the expected range. However, Nisga'a Lisims Government cannot confirm that your property has been correctly valued.

Should you appeal your Property Assessment Notice?

By now you may have received your Property Assessment Notice. You can appeal your Property Assessment Notice. An appeal is called a "complaint". You can make a complaint for any of the following reasons:

- the Property Assessment Notice does not list the correct owners/lessees;
- the property is not correctly described;
- the property is not correctly classified (e.g., a property classified as business when it should be classified as residential or other);
- you disagree with the assessed value.

It is your responsibility to decide if you should appeal your assessment. While Nisga'a Lisims Government can provide information about the process, it cannot make the decision for you or appeal on your behalf.

Who is the Owner/Lessee?

The persons listed on the property assessment notice are the persons liable to pay property taxes, so it is important that Property Assessment Notice correctly identify the "owner(s)/lessee(s)". For property tax purposes, an owner can include a person who only occupies the property. For example, if a Nisga'a Village owns a property but you occupy that property as your home, you may be correctly listed as the "owner" for assessment and taxation purposes.

If you make a complaint on the basis that someone else should be listed as the owner, that person will be given notice and will be allowed to participate in the process, including the hearing.

If more than one person is listed as an owner on a Property Assessment Notice for a property, that is because more than one person is identified as an occupant in the Nisga'a Land Title Office or the records of the Village Government. Each person listed on the Property Assessment Notice is liable to pay the tax. It is the responsibility of the occupants to determine who will actually pay the tax.



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Assessed Value

The Assessed Value is decided by BC Assessment. Although Nisga'a Lisims Government has reviewed the assessment roll and is generally satisfied that the Assessment Authority has taken the appropriate approach to assessing lands and improvements, Nisga'a Lisims Government does not determine the value, and cannot comment on whether any particular assessed value is correct.

You can call the Assessment Authority and ask for details on how they determined the value of your property. The phone number is 1.866.825.8322.

If you are entitled to the enhanced home owner grant for seniors or persons with disabilities, you will be paying the minimum property tax in any event, so there will be no benefit to appealing.

If you are entitled to the standard home owner grant, you will be paying the minimum property tax if your property is valued between \$70,000 and \$235,000. For most homeowners, if you are entitled to the standard home owner grant and your property is valued at less than \$235,000, there will probably be no benefit to appealing unless you can convince the Property Assessment Review Panel that your property has an assessed value of less than \$70,000. Please note that for every \$5,000 reduction in assessed value below \$70,000 that you achieve, you will save about \$25 in taxes. If your property is valued above \$235,000, then there may be a benefit to appealing.

How to make a complaint

There is a guide on how to make a complaint at the following website: <http://www.cscd.gov.bc.ca/parp/pa.htm>. The following summarizes some of the information in that guide.

You must file your complaint by February 2, 2015.

The Assessment Authority encourages you to do so on-line using the form at the following location: http://www.bccassessment.ca/eforms/online_appeal_form_PARP_2015.asp.

If you do not have access to the internet, or prefer not to file a complaint on-line, you can send a written complaint to the Terrace office:

100 – 4545 Lazelle Ave.,
Terrace, B.C. V8G 4E1



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Your written complaint must include the following information:

- your reason for making the complaint. For example, the wrong owner is listed on the notice or you disagree with the value;
- your property's assessment roll number (it is on the front page of your Property Assessment Notice);
- the property description (address and legal description), as stated on your Property Assessment Notice;
- your full name, mailing address, and a contact phone number where you can be reached during the day;
- a statement describing your relationship to the property (e.g., owner, chargeholder, renter, etc.); and
- if you appoint someone to represent you for the complaint, that person's full name and phone number.

Once you have filed your complaint, you will receive a Notice of Hearing advising you of the date and place to appear before the Property Assessment Review Panel. You will then need to phone the Terrace BC Assessment office to arrange a specific hearing time. The phone number will be listed on the front of your Notice of Hearing.

Location of Hearing

Hearings will generally be held in Terrace. This year, the Property Assessment Review Panel is allowing you to choose to do the hearing by teleconference instead.

Preparing for the Hearing

You will need to gather and organize information to support your position, as the burden of proof rests with you and not with the BC Assessment Authority. In other words, you must prove that the Property Assessment Notice is inaccurate. Therefore, it is important you present the best evidence you can, in a concise and organized manner. There is a sample package that you can use for guidance at the following website:
<http://www.cscd.gov.bc.ca/parp/pa.htm>

You should take five copies of any written materials you wish to present: three for the panel members, one for the BC Assessment representative, and one for yourself.

After you present your case, the BC Assessment Authority will present its case.



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Panel Decision

After hearing from both you (or your representative) and the BC Assessment Authority, and after asking questions, the panel may retire to a separate room to make its decision.

Although the panel usually announces its decision at the end of the hearing, it may defer its decision. However, it must give you its decision by March 15. In either case, you will receive a formal decision notice, which BC Assessment is required to mail to you by April 7.

The panel may dismiss your complaint for lack of evidence, change the assessed value or other information on the Property Assessment Notice, or decide no change is required.

The panel is not required to provide a written rationale for its decision.

You can appeal the Panel's decision to the Property Assessment Appeal Board. The deadline is April 30, 2015 and information about this process is available on-line at <http://www.assessmentappeal.bc.ca/SubmitAnAppeal>, by phone at 1-888-775-1740, or by e-mail at office@paab.bc.ca.