

FNTAA

February 18th, 2026



BC ASSESSMENT

Agenda

1. About BC Assessment
 - Provincial Comparison
2. BCA First Nation Customers
3. 2026 Roll Review
4. Questions



BC ASSESSMENT

Who we are What we do

How we do it

Established in 1974 under the *Assessment Authority Act* in response to the need for a fair, independent organization that valued all property in the province

A provincial Crown corporation,
independent of taxing authorities



Our product

The 2026 Assessment Roll

- Annual list of property values provides stable, predictable base for real property taxation in B.C.
- Represents over **2.233 million properties with total value of \$2.752 trillion**
- Identifies ownership, value, classification and exemptions for each property
- Provides stable base for local governments and taxing authorities to raise approx \$8 billion annually in property taxes for schools and important local services

Assessment Process – British Columbia



Valuation Date

July 1st (preceding year)

Physical Condition Date

Oct 31st (preceding year)

Classification

Nine Classes

Provider

BC Assessment or Private

Assessment Cycle

Annually

Assessment Facts - Alberta



Valuation Date

July 1st(preceding year)

Physical Condition Date

Oct 31st (all) or Dec 31st (leg)
(preceding year)

Classification

Four classes

Provider

Municipal, Private or
Province (leg)

Assessment Cycle

Annually

Assessment Facts - Saskatchewan



Valuation Date

January 1st

Physical Condition Date

January 1st (current year)

Classification

Six classes

Provider

SAMA or municipal

Assessment Cycle

Every four years
2025-2028 Roll
Base Date Jan 1st 2023

Special Note

Assessments not at 100%.
Factors applied to each class
(80% res, 85% non res, 55% farm,
45% non-arable)

Assessment Facts - Manitoba



Valuation Date

April 1st

Physical Condition Date

April 1st (current year)

Classification

Nine classes

Provider

Provincial or municipal
(Winnipeg)

Assessment Cycle

Every two years
2025-2026 Roll
Base Date April 1st 2023

Special Note

Assessments not at 100%.
Factors applied to each class
(45% res, 26% farm, 65% Instit,
50% pipe, 25% RR, 65% other,
10% Rec)

Assessment Facts – Nova Scotia



Valuation Date	January 1 st (preceding year)
Physical Condition Date	December 1 st (preceding year)
Classification	Three classes
Provider	Property Valuation Services Corp
Assessment Cycle	Annually
Special Note	Eligible Residential Property Increases capped @ CP1

Assessment Facts - Ontario



Valuation Date

January 1st (2016)

Physical Condition Date

January 1st (current year)

Classification

Seven classes (additional options)

Provider

MPAC

Assessment Cycle

Every four years
2016 Roll – Jan 1st 2016
2020 Roll – Jan 1st 2016
2024 Roll – Jan 1st 2016
2028 Roll - ?

Special Note

Four year phase in (25% each yr)

2024/25 to 2026/27 Strategic Plan

Released Feb 2024

Goals

1. Produce high quality and accurate assessments
2. Trusted and valued by customers and partners
3. ...

2024/25 to 2026/27 Strategic Plan

Released Feb 2024

Goals

3. Meaningful Partnerships and Reconciliation with Indigenous Nations

How?

Expand and enhance property assessment services for BC's Indigenous Nations

Continue to share knowledge and support partnerships with institutions involved in Indigenous Tax.

Services BCA provides to First Nations

- **Assessment rolls:**
Prepare rolls & notices in accordance with the First Nations assessment & taxation by-laws/laws & defends appeals
- **Exempt property reports:**
Valuations of exempt properties on reserves for purposes of services agreements with neighbouring Local Governments
- **Treaty negotiations/implementations:**
Consulting services & legal support



Five Frameworks – Indigenous Assessment



1. Province or Municipality taxes occupiers of Crown Land.



2. Sechelt Indian Self Government District taxes on Reserve.



3. First Nation taxes occupiers on Reserve through Section 83 Indian Act.

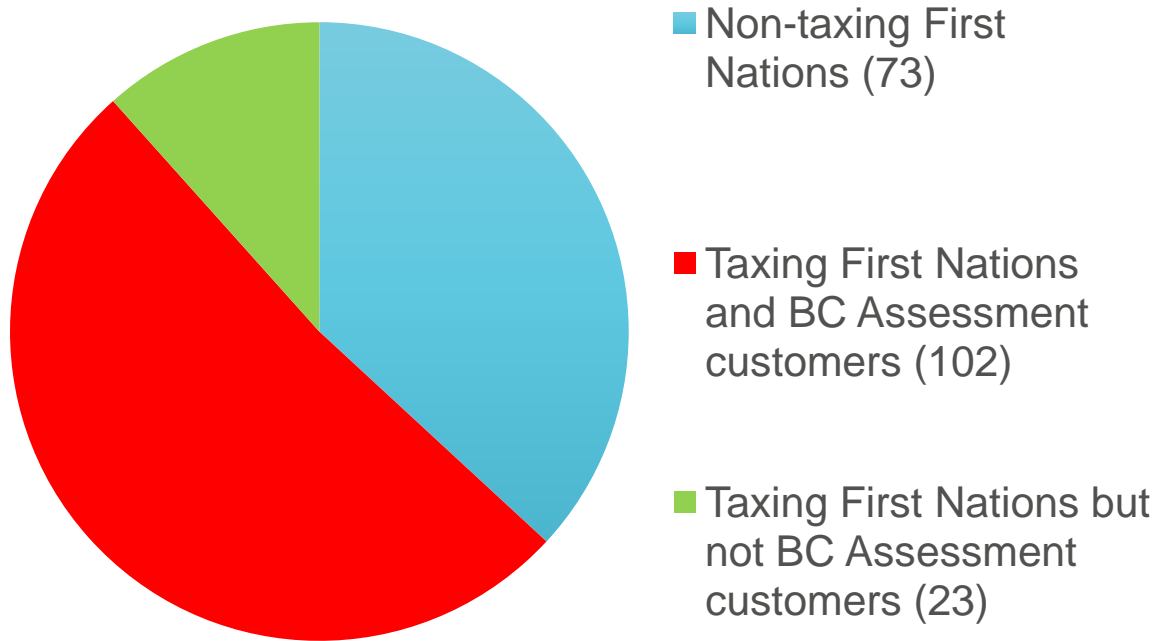


4. First Nation taxes occupiers on Reserve though Fiscal Management Act.

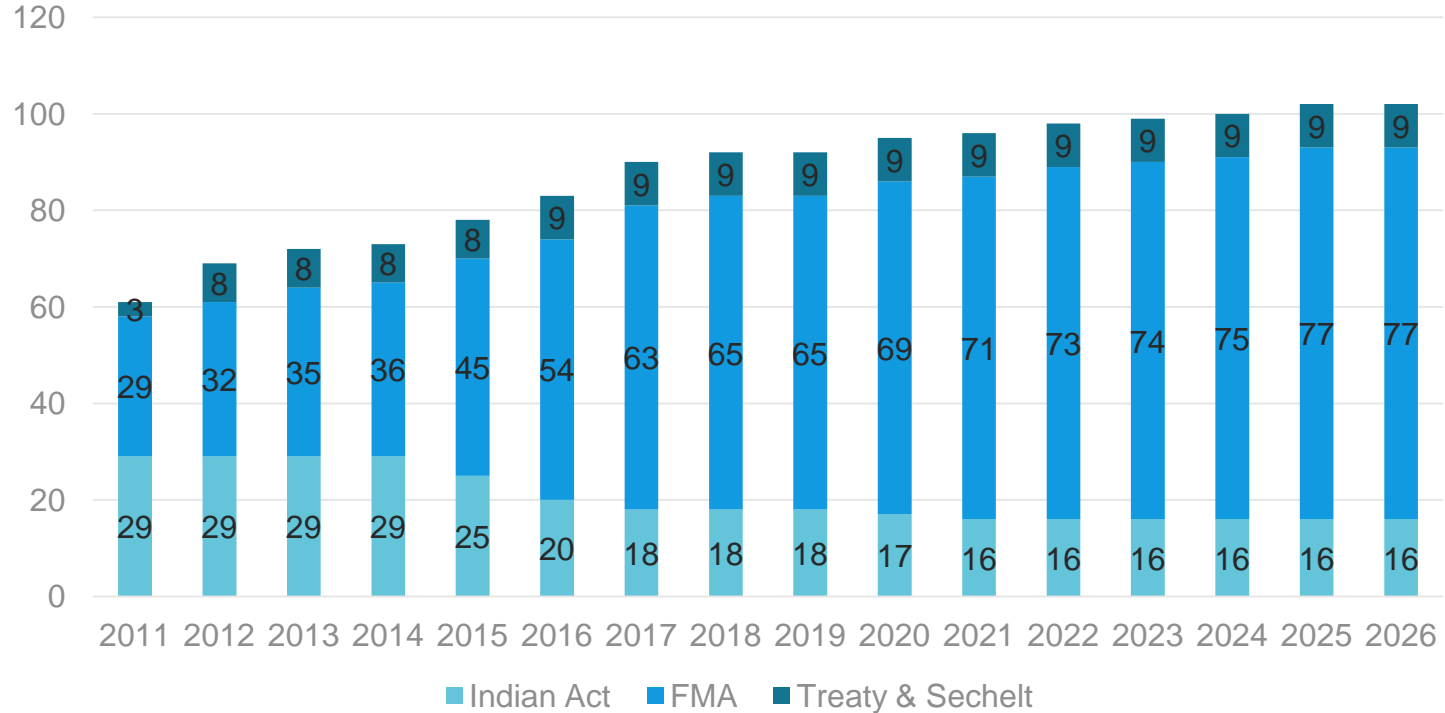


5. First Nation taxes Treaty Land (including Nisga'a Nation).

2026 Roll – BC First Nations by taxing status and customer status

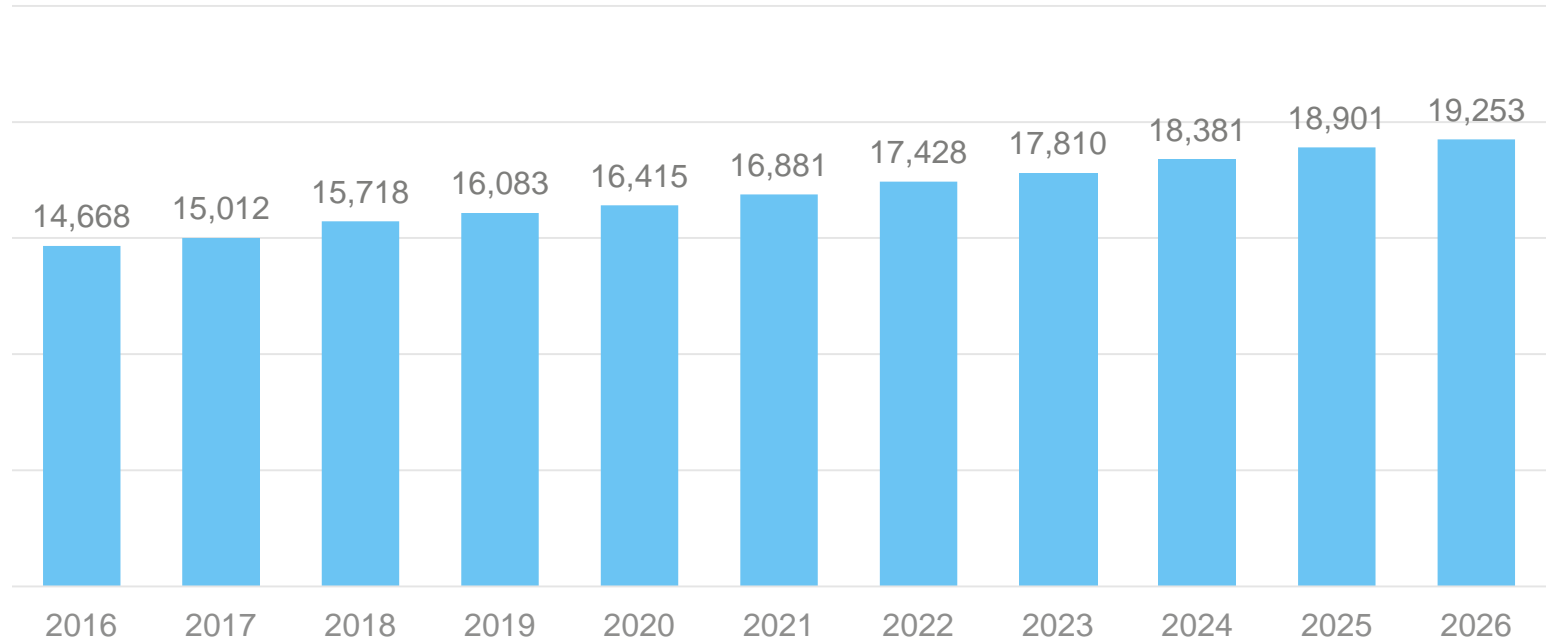


First Nation Customers by type of law and roll year



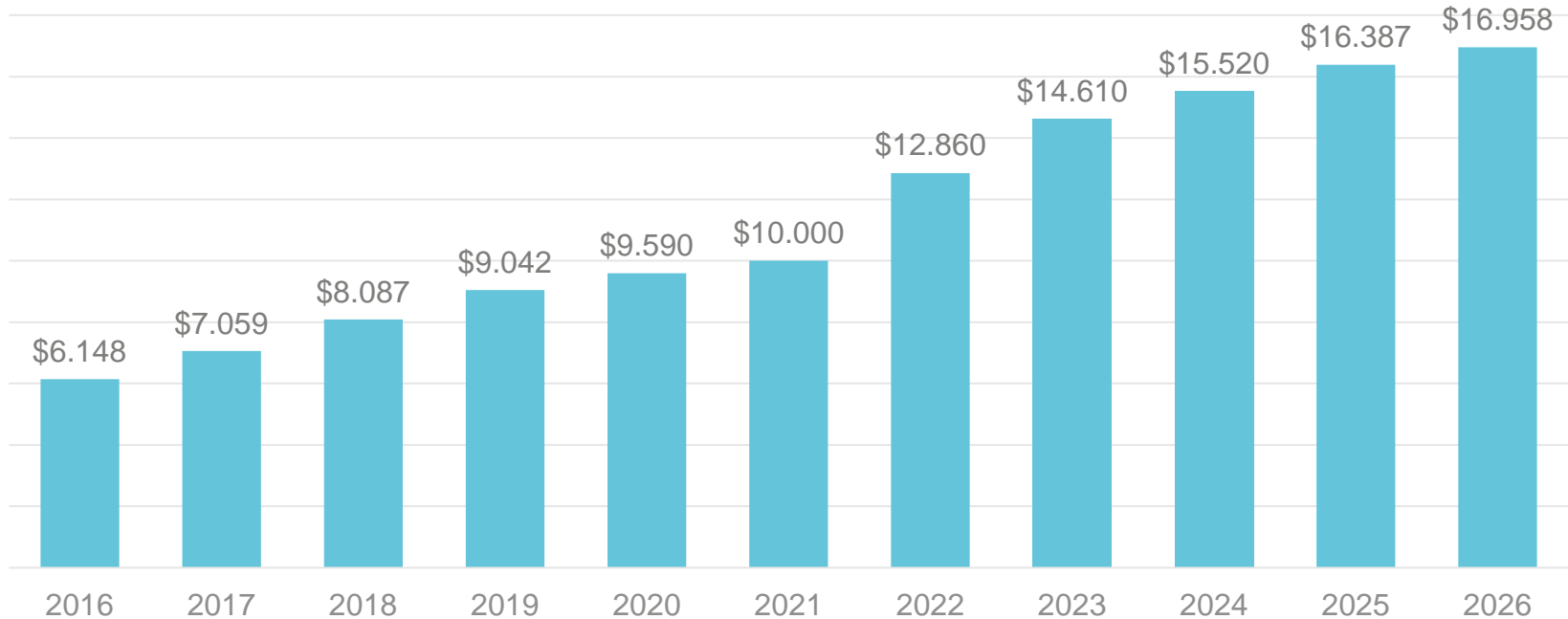
2026 Roll - Growth of Indigenous Nations' Assessment Rolls (Sec 83 and FMA Frameworks)

Number of Folios (taxable rolls)



2026 Roll - Growth of Indigenous Nations' Assessment Rolls (Sec 83 and FMA Frameworks)

Taxable Assessed Value (billions)



Putting it in Perspective....

2026 Assessment Taxable values....(275 total juris)

1. Vancouver	\$437 billion	63. Nelson	\$3.55 billion
2. Surrey	\$252 billion	64. Tsawwassen FN	\$3.22 billion
...		65. Ladysmith	\$3.14 billion
13. Victoria	\$39 billion	...	
...		74. Squamish FN	\$2.442 billion
58. Kitimat	\$4.29 billion	...	
59. Fort Saint John	\$4.16 billion	90. Tzeachten FN	\$1.740billion
60. Powell River	\$4 billion	...	
61. Westbank FN	\$3.960 billion	92. Tk'emlups FN	\$1.615 billion
		...	
		97. Tsleil-Waututh	\$1.63 billion

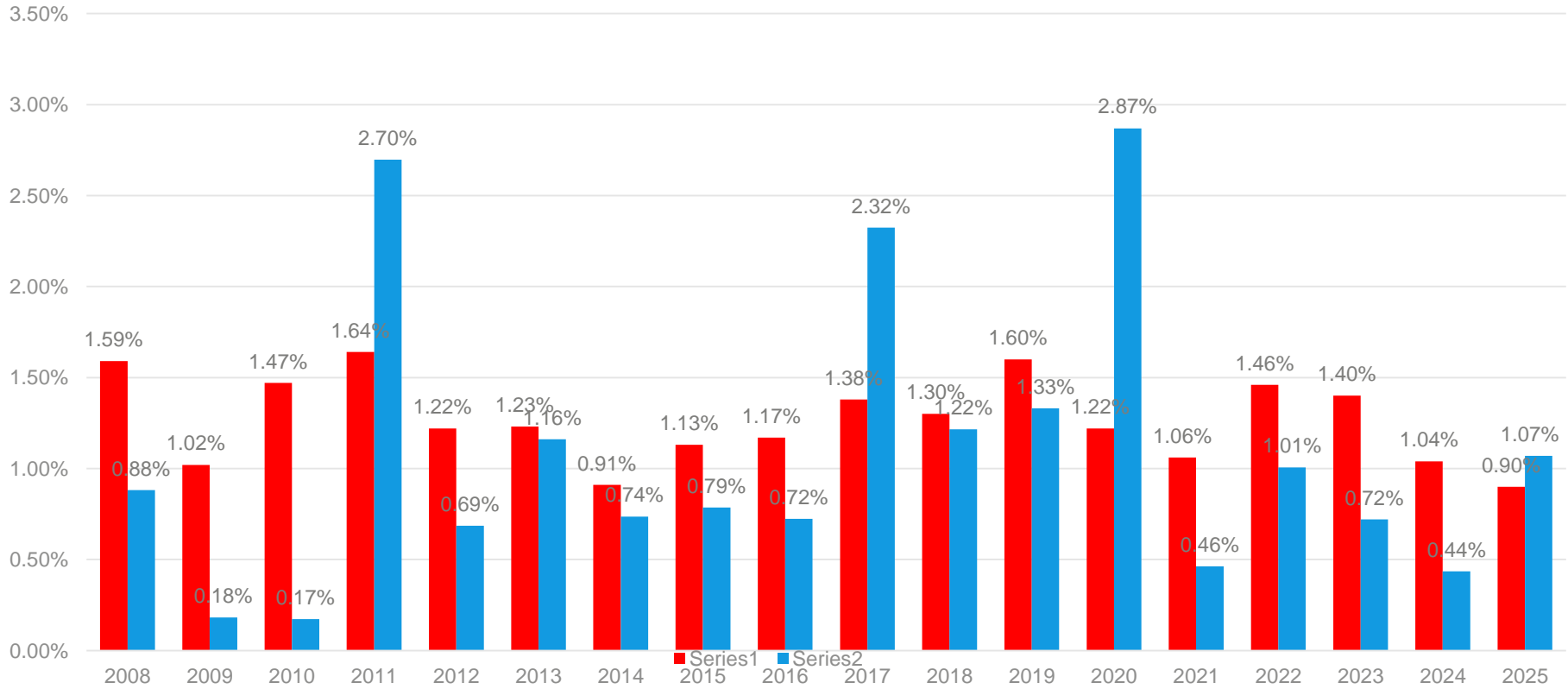
Reconsideration & Appeal Statistics



5 Year Average (2021 to 2025)

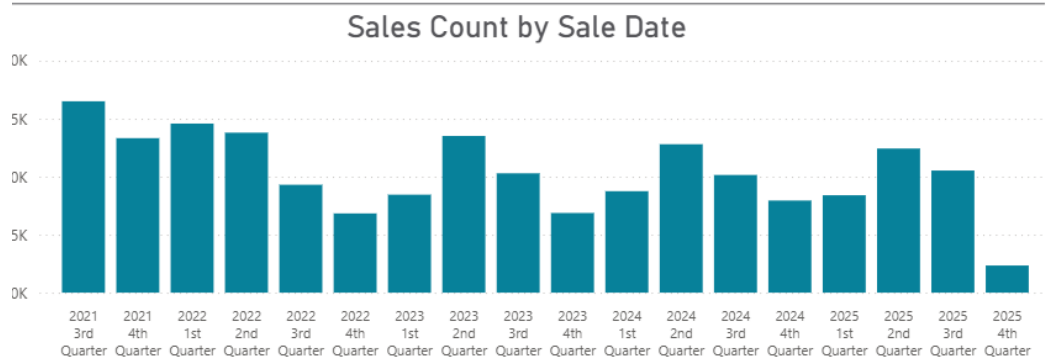
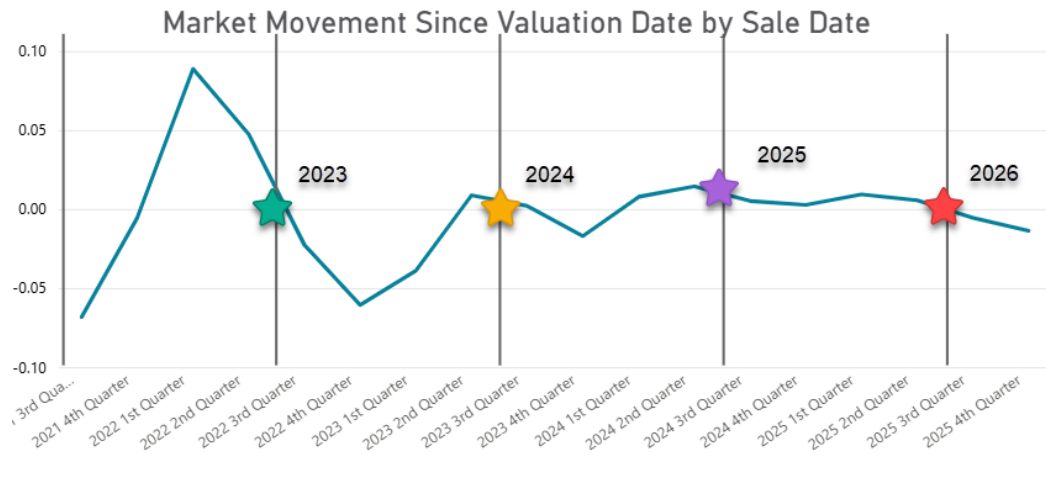
- Reconsiderations
 - Percentage Rate 1.11%
 - Success Rate 41%
- Appeals
 - Percentage Rate 0.74%
 - Success Rate 16%

Provincial and First Nation Assessment Roll - Appeal Rates

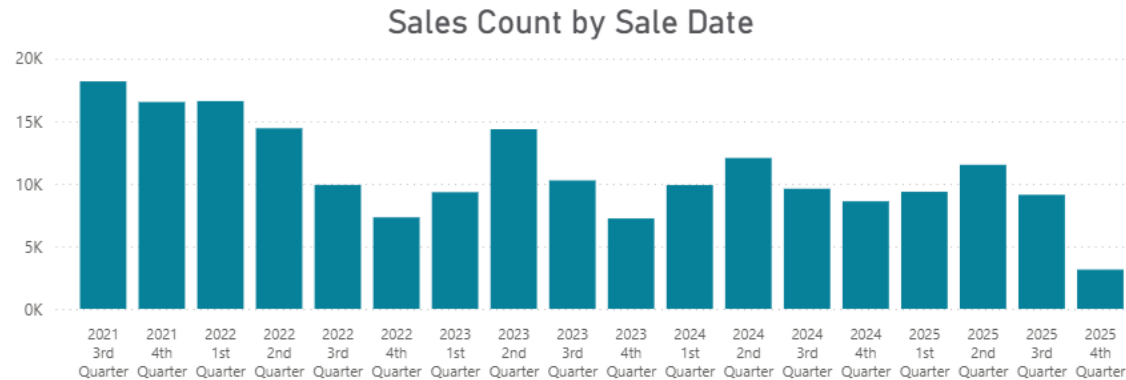
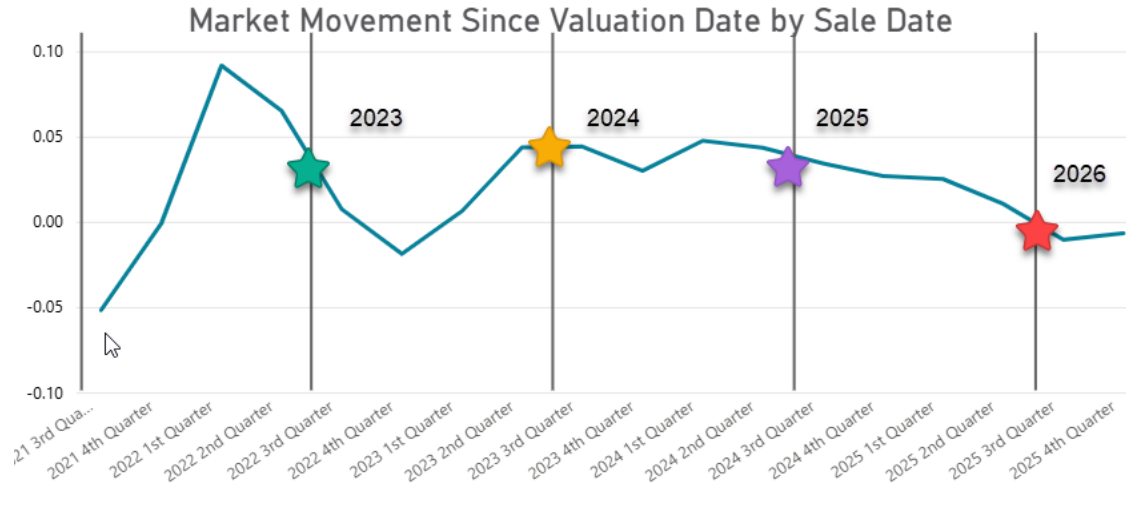


2026 Assessment Roll - What to expect and what's happening next?

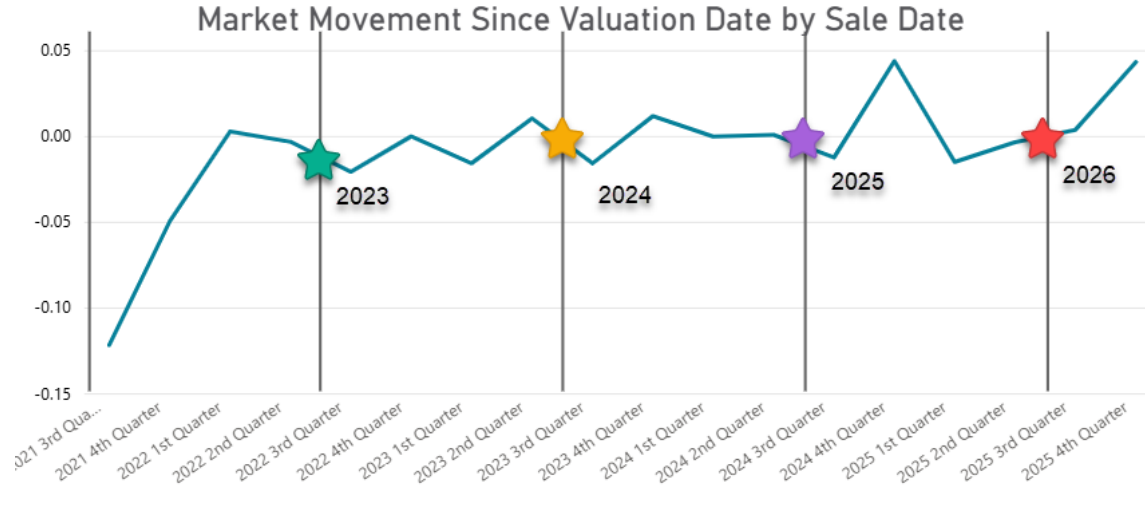
Market Movement – Provincial Roll (Residential)



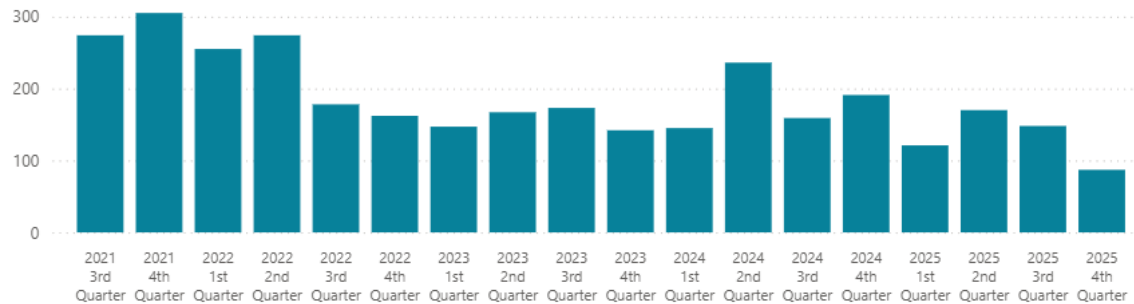
Market Movement – Provincial Roll (Strata Residential)



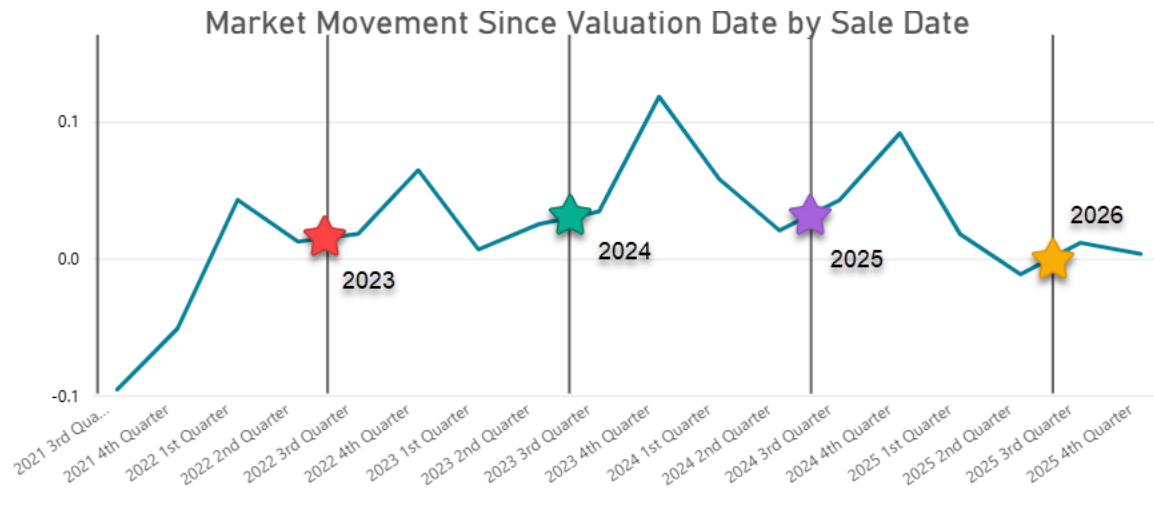
Market Movement – Provincial Roll (Commercial)



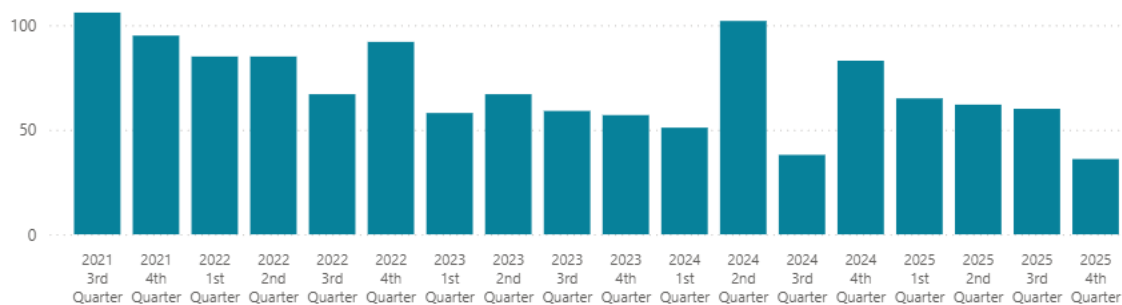
Sales Count by Sale Date



Market Movement – Provincial Roll (Industrial)



Sales Count by Sale Date



Pipeline Assessments



Solar Farm Assessments



OIC 554/2025 (School Tax Exemptions (Solar Power Projects) Regulation)

- Dec 5th 2025 passed
- School tax exemptions for solar farms similar to other independent power producers (Run of River and Wind Farms)
- Proposed Solar Farms OIB and UNIB

2025 BCA Relationship Checkup Study (Slide 1)



Invited	103 Nations
Responded	50 Individuals from 43 Nations
Response Rate	42%

2025 BCA Relationship Checkup Study (Slide 2)



Employee Interaction 83% Highly Satisfied
(up from 74% in 2023)

Information Services and Tools 77% Highly Satisfied
(up from 54% in 2023)

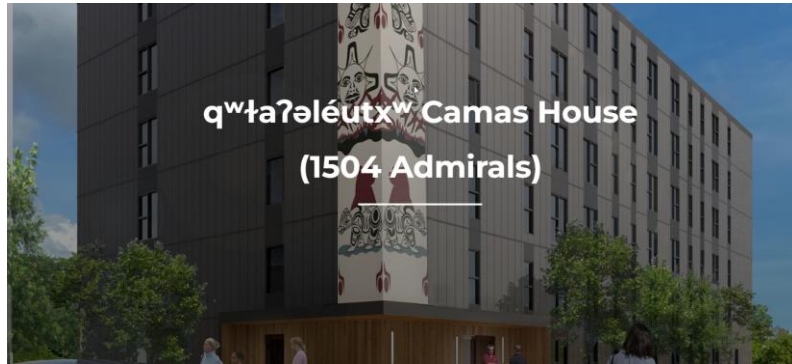
2026 – What's New to the Assessment Roll!



Beecher Bay Nation
Western Canada Marine Response Centre

\$3.1 million whse assessment

2026 – What's New to the Assessment Roll!



Songhees Nation
66 unit Apartment Building
\$16.5 million total assessment

2026 – What's New to the Assessment Roll!



Tsleil-Waututh Nation
PEOPLE OF THE INLET



2026 Roll	\$42.2 million
2025 Roll	\$36 million
<u>2024 Roll</u>	<u>\$20.5 million</u>

NMC (2026) \$6.2 million

2026 – What's New to the Assessment Roll!

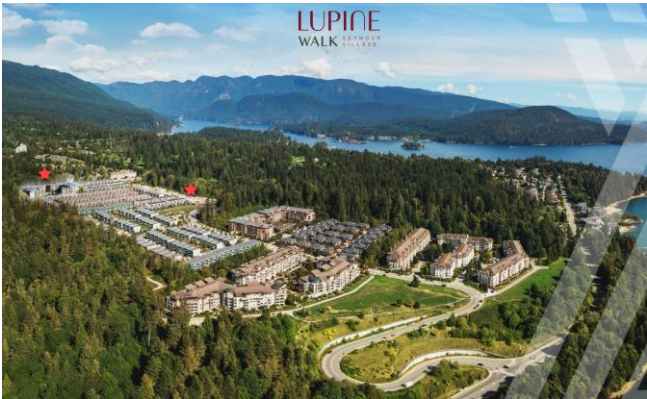


TKÉMLÚPS TE SECWÉPEMC
Chief Louis Crossing
\$9.3 million total assessment

2026 – What's New to the Assessment Roll!



Tsleil-Waututh Nation
PEOPLE OF THE INLET



Completion of 111 condo units
+\$62 million of Residential Assessment

2026 – What's New to the Assessment Roll!



2026 Roll	\$742 million
2025 Roll	\$352 million
<u>2024 Roll</u>	<u>\$268 million</u>


NMC (2026)	\$242 million
NMC (2025)	\$84 million



No 2492

BRITISH COLUMBIA ASSESSMENT AUTHORITY

This will introduce
Bill Dawson
 APPRAISER



<i>68</i>	<i>M</i>	<i>Fair</i>	
Yr. of Birth	Sex	Complexion	
<i>Brown</i>	<i>Blue</i>	<i>5'10"</i>	<i>175</i>
Hair	Eyes	Height	Weight