

August 02, 2018

Information Bulletin: Requirements for Processing Service Area Bylaws

Section 332 of the [Local Government Act](#) (LGA) authorizes Regional Districts to operate any service deemed necessary or desirable for all or part of the Regional District. Section 339 requires Regional Districts to adopt an establishing bylaw to operate a service. Section 339 lists the required content for establishing bylaws.

BC Assessment's head office is responsible for assigning minor taxing codes to service areas established by Regional Districts. Our field offices apply the codes to relevant folios identified by Regional Districts. Regional Districts are responsible for verifying that all applicable folios have been coded by BC Assessment.

In order for BC Assessment to proceed with coding folios for a service, we require Regional Districts to provide the following service area information:

<ul style="list-style-type: none">✓ Adopted service area bylaw✓ Service area code sheet✓ Folio or PID list of impacted properties (i.e. .xls)	<ul style="list-style-type: none">✓ Copy of a map outlining the service area<ul style="list-style-type: none">○ .pdf preferred○ if original larger than 11 x 17, please send 2 hard copies✓ GIS boundary of the service area (i.e. shape file), if available
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BC Assessment's [Service Boundary Web Map \(SBWM\)](#) is a tool that enables Regional Districts the ability to review a proposed service area boundary and acquire a total folio count, summary of assessed and taxable values, and a list of potential folios. The output can be used to project how much revenue a proposed service area can generate. The SBWM also enables Regional Districts to review service area boundaries against BC Assessment's minor taxing coding. A service area boundary can be uploaded to SBWM to see if there are properties either within the boundary, but not coded for the service, or conversely, coded for the service, but outside of the boundary.

BC Assessment requests all bylaws and supporting documentation be sent electronically to infoservices@bcassessment.ca. We can receive attachments up to 17 MB in size per email. Large format maps or documents that cannot be sent electronically can be mailed to:

BC Assessment
c/o Service Management
400 - 3450 Uptown Blvd
Victoria, BC V8Z 0B9

Assessment Roll Deadlines

Section 3 of the [Assessment Act](#) requires BC Assessment to deliver to Taxing Authorities, on or before December 31st each year, the annual Assessment Roll. The Roll is to be used for the purposes of taxation during the calendar year following its completion; consequently, BC Assessment is required to process service area bylaws for the Roll Year in which they have been adopted and approved by the Inspector of Municipalities.

To ensure service area coding changes are reflected on the Assessment Roll, Regional Districts are requested to provide service area bylaws as they come into effect and no later than:

- ✓ October 1 to be included on the Completed Roll
- ✓ February 1 to be included on the Revised Roll

Bylaws received after these dates will be processed for the next Roll Year.

The following table illustrates what Assessment Roll service areas will be coded to depending on when the bylaws were in effect and when they were received by BC Assessment:

Bylaw Adoption Date	Received by BCA	Coding reflected on Roll	Requisition Year
August 15, 2018	On or before Oct 1, 2018	2019 Completed Roll	2019
November 30, 2018	On or before Dec 31, 2018	2019 Revised Roll	2019
December 31, 2018	On or before Feb 1, 2019	2019 Revised Roll	2019
January 1, 2019	On or before Feb 1, 2019	2020 Completed Roll	2020

Note: Section 388 of the LGA requires authenticated Parcel Tax Rolls to be forwarded to the Surveyor of Taxes before February 28th each year; thus, any service area recovered via a parcel tax must be provided to BC Assessment by October 1, 2018 for inclusion on the Completed Roll.

Service Area Verification

Service area coding verification is the responsibility of Regional Districts. Once a bylaw is processed, BC Assessment will send out a complete list of folios, where a code was either added or removed, to the Regional District for verification. Processing of a bylaw is not considered completed until BC Assessment receives confirmation from the Regional District that the appropriate folios have been coded. If there are any questions or concerns about the list of folios or code provided, please contact your local BC Assessment office as soon as possible.

Service Area Code Sheet

The service area code sheet provides BC Assessment with a summary of important information about the service area establishing bylaw.

Mapping Guidelines

BC Assessment has specific guidelines for what must be included in the service area map provided by Regional Districts. If these requirements are not met, BC Assessment may not be able to code to applicable folios. The service area map must:

- ✓ Outline the entire portion of the electoral area(s) that defines the service area
- ✓ Include legible legal descriptions
- ✓ Include bylaw number, service area name, and the date of adoption

It is necessary for the map to outline the new boundary of the service area even if only a few properties are added or removed from the service area.

Contact Information

For further information regarding BC Assessment requirements and services, please visit the BC Assessment website, or contact a Service Management representative:

BC Assessment
 c/o Service Management
 400 - 3450 Uptown Blvd
 Victoria BC V8Z 0B9
 1.866.valueBC (825.8322) x 00113
infoservices@bcassessment.ca
www.bcasessment.ca

For questions about adopting service area bylaws, please contact the [Ministry of Municipal Affairs and Housing Local Government Division](#).