

July 14, 2023

Re: PVSC Service Commitments

To Chief Administrative Officers:

In June of 2018, to provide clarity to municipal administrative leaders regarding the services administered and delivered by Property Valuation Services Corporation (PVSC) and to demonstrate our commitment to quality, a five-year *Service Level Agreement* was developed outlining PVSC's operational activities, legislatively prescribed timeframes, and quality standards.

Today, I share with you PVSC's ***Service Commitments***, effective June 2023-2028, which supersedes the expired *Service Level Agreement*.

The *Service Commitments* summarize PVSC's activities and services under applicable legislation and services agreements and serve as a foundation for regular and open communication and information sharing between PVSC and municipalities.

PVSC's fulfillment of these commitments is provided each year in our annual report.

If you have any questions or would like to discuss this document, please contact Municipal Account Manager, Paul Beazley, at 902-240-7507 or paulbeazley@pvsc.ca.

Sincerely,



Kathy Gillis
CEO, PVSC

Service Commitments

Prepared by: Property Valuation Services Corporation

Date: June 2023

Next Review Date: June 2028

Objectives

The objectives of these Service Commitments are to:

1. provide clarity regarding the services administered and delivered to municipalities by PVSC;
2. demonstrate PVSC's commitment to quality and fiscal responsibility; and
3. serve as a foundation for open channels of communication and information sharing between PVSC and municipalities.

Legislation

The *Property Valuation Services Corporation Act*: [Nova Scotia Legislature - Property Valuation Services Corporation Act \(nslegislature.ca\)](https://www.nslegislature.ca/property-valuation-services-corporation-act)

The *Nova Scotia Assessment Act*: [Assessment Act \(nslegislature.ca\)](https://www.nslegislature.ca/assessment-act)

Assessment Act Regulations:

- [Assessment Act Forms Regulations - Assessment Act \(Nova Scotia\)](#)
- [Assessment Appeal Cost Recovery Regulations - Assessment Act \(Nova Scotia\)](#)
- [Regulations - Assessment Act - Assessment Appeal Regions \(novascotia.ca\)](#)
- [Regulations - Assessment - Definition Regulations \(novascotia.ca\)](#)
- [Regulations - Assessment - Natural Gas Transmission Pipeline Assessment \(novascotia.ca\)](#)
- [Quorum for a Regional Assessment Appeal Court Regulations - Assessment Act \(Nova Scotia\)](#)
- [Regulations - Residential and Resource Property Taxation Assessment \(novascotia.ca\)](#)
- [Small-Scale Residential Tourist Accommodation Establishments Regulations - Assessment Act \(Nova Scotia\)](#)

Municipal Support

PVSC has designated staff and communication channels for municipal inquiries, requests, and issues.

Channel	Offering
Municipal Service Desk	PVSC's Service Desk, specifically for municipal staff, is available at servicedesk@pvsc.ca .

	Service Desk staff can answer questions, triage concerns, provide IT support, share information about shared services, and schedule training.
Municipal Account Manager	The Municipal Account Manager is available to meet with administrative staff to answer assessment questions, schedule and attend council presentations, and will periodically contact the municipality to discuss service levels. Paul Beazley, paulbeazley@pvsc.ca or 902-240-7507
Municipal Training Sessions	PVSC hosts training sessions on a variety of assessment topics, processes, and systems throughout the year. These sessions are a helpful onboarding tool for new municipal staff and can serve as a refresher for current staff. Each topic aligns with PVSC's assessment cycle to provide timely and relevant information.

Service Commitments

Service commitments are based on PVSC's operational ability to complete the tasks required within legislatively prescribed timeframes and industry standards, assuming all dependencies (internal and municipal) are met.

Data Dependencies

Stakeholder	Dependencies
Nova Scotia Land Registry	Nightly exchange of sale transactions, creation of PIDs and AANs, and property ownership changes.
Municipalities	Timely exchange of development plans, building permits, inspection data, property owner address changes, and municipal boundary modifications.
Nova Scotia Assessment Appeal Tribunal (NSAAT)	The Recorder provides administrative functions such as appeal correspondence, scheduling of hearings, and distributing NSAAT member decisions. The Department of Municipal Affairs & Housing is responsible for the management of NSAAT regarding member appointments, training, and other member personnel matters.
Utility and Review Board (URB)	Responsible for scheduling hearings and distributing decisions.

Our Commitments

Delivery of the Annual Assessment Roll

<p>To provide an electronic copy of the annual Assessment Roll and addendum file, capturing assessment information for all real property within the municipality.</p>	
	<p>The <i>Nova Scotia Assessment Act</i> states:</p> <p>52 (1) <i>On or before the thirty-first day of December in each year, the Director shall complete the roll and</i></p> <p style="padding-left: 40px;">(a) <i>complete and sign a certificate in Form A in the Schedule to this Act and attach it to the roll; and</i></p> <p style="padding-left: 40px;">(b) <i>forward the roll and certificate to the clerk.</i></p>
	<p>A copy of the municipal assessment roll and Certificate of Director is delivered to each municipality via the secure FTP site by December 31 of each year.</p>
	<p>The Certificate of Director must be signed by the municipality and returned to PVSC within 60 days signifying acceptance of the assessment roll.</p>

Assessment Roll Quality

<p>To provide a quality assessment roll in accordance with the <i>Nova Scotia Assessment Act</i> and standards and roll quality measurements established by the International Association of Assessing Officers (IAAO).</p>	
	<p>The <i>Nova Scotia Assessment Act</i> states:</p> <p>42 (1) <i>All property shall be assessed at its market value, such value being the amount which in the opinion of the assessor would be paid if it were sold on a date prescribed by the Director in the open market by a willing seller to a willing buyer, but in forming his opinion the assessor shall have regard to the assessment of other properties in the municipality so as to ensure that, subject to Section 45A, taxation falls in a uniform manner upon all residential and resource property and in a uniform manner upon all commercial property in the municipality.</i></p>
	<p>The Director has prescribed a January 1st base date. Property assessments will reflect a market value as of January 1 of the prior year, e.g., property assessments on the 2024 Assessment Roll will reflect a market value of January 1, 2023.</p>

	<p>PVSC uses a State Date of December 1st. Property assessment will reflect the characteristics and condition of the property as of December 1 of the prior year, e.g., property assessments on the 2024 Assessment Roll will reflect a property’s characteristics and condition as of December 1, 2023.</p> <p>PVSC’s intention is to process as many building permits as possible within the current year prior to filing each Assessment Roll. Additionally, PVSC performs monitoring of provincial media and conducts outreach to municipal planning departments to stay current on development.</p>
	<p>PVSC’s annual report provides industry quality measurements and standards by each municipality.</p>

Delivery of the Annual Report

<p>To produce an annual report that highlights the Corporations activities, financial performance, and compliance with standards adopted by the Board.</p>	
	<p>The <i>Property Valuation Services Corporation Act</i> states:</p> <p>27 (1) <i>On or before August 1st in each year the Corporation shall provide an annual report to each of its members and to the Minister concerning the previous fiscal year.</i></p> <p>(2) <i>The annual report shall include the audited financial statements of the Corporation, a narrative of the Corporation's activities for the fiscal year covered by the report, an evaluation of its activities based on performance measures and confirmation of compliance with standards adopted by the Board.</i></p> <p>(3) <i>The Corporation shall present its annual report to the annual conference of the Nova Scotia Federation of Municipalities, and shall also present its proposed budget for the forthcoming fiscal year, its three-year operating plan and its five-year capital plan.</i></p>
	<p>The annual report is sent to municipalities and is made available on the PVSC website on or before August 1 of each year.</p> <p>An annual financial audit is conducted by external auditors and results are published in the annual report.</p> <p>PVSC presents its proposed budget for the forthcoming fiscal year, its three-year operating plan, and its five-year capital plan at the Nova Scotia Federation of Municipalities annual conference.</p>

Assessment Appeal Management

<p>To provide an appeal mechanism for property owners and the municipality for matters respecting wrongful insertion on the roll, omission from the roll, valuation, or classification, and to keep all parties informed throughout the appeal process as required by the <i>Nova Scotia Assessment Act</i>.</p>	
	<p>The <i>Nova Scotia Assessment Act</i> States:</p> <p>63 (1) <i>The notice of appeal shall state with particularity the grounds of objection to the assessment and shall be given not later than thirty-one days after the notices of assessment are served as provided in Section 53.</i></p> <p>68 (3) After having reviewed the assessment, the Director may alter the assessment complained of and shall forthwith notify the clerk and recorder of the change.</p> <p>68A (2) <i>A copy of the notice of confirmation shall be sent to the clerk.</i></p>
	<p>PVSC provides appeal reports to municipalities via the secure FTP site which include all changes to assessment accounts:</p> <ul style="list-style-type: none"> • Appeal inventory and summary reports – monthly • Previous year appeal reports – monthly • Provincial appeal totals – annually
	<p>Barring unusual circumstances and/or situations beyond PVSC’s legislative authority, e.g., Nova Scotia Utility and Review Board scheduling, etc., it is PVSC’s intention for appeals to be processed within the current roll year.</p>
	<p>If an appeal is continued, the Director maintains carriage of the litigation through all further levels of appeal.</p>

Errors in Assessment

<p>To inform the municipality of changes to assessment accounts that affect property owners.</p>	
	<p>The <i>Nova Scotia Assessment Act</i> states that:</p> <p>57 (1) <i>Where in any year after the assessment roll has been filed the Director determines that</i></p> <ul style="list-style-type: none"> (a) <i>property has been assessed in the name of someone other than the owner;</i> (b) <i>property has been left off the roll;</i> (c) <i>property has been entered on the roll in error;</i>

<p><i>(d) property has been improperly classified;</i></p> <p><i>(e) property has been improperly assessed as taxable or exempt; or</i></p> <p><i>(f) a gross and manifest error has occurred in the assessment,</i></p> <p><i>the Director may, at any time before the end of the taxation year in respect of which the roll has been filed, issue an amended notice of assessment with the changes required to correct the error.</i></p> <p><i>(2) The amended notice of assessment, setting out clearly the change in assessment, the right of the person to appeal the amended assessment and the time within which the right to appeal shall be exercised, shall be served by mailing it to the person assessed by postage prepaid addressed to the last address known to the Director, and the Director shall also send a copy of the notice to the clerk.</i></p>
<p>PVSC provides a daily filed roll changes report and a quarterly roll summary changes report, available via the secure FTP site, for municipalities.</p> <p>Additional reports regarding ownership and address changes are also available to municipalities via the secure FTP:</p> <ul style="list-style-type: none"> • Name and address changes and inactive accounts – weekly • Single Address Initiative (SAI) reconciliation reports – bi-weekly

Financial Notification and Processing of Payment

<p>To provide the municipality with accurate and timely invoicing and processing of payments.</p>	
<p>The <i>Property Valuation Services Corporation Act</i> states:</p> <p>37 (1) <i>The Corporation shall bill every municipality for its share of the Corporation's budget on or before April 1st in each year.</i></p> <p>(2) <i>Every municipality shall pay its share of the Corporation's budget in accordance with the terms and conditions imposed by the Corporation.</i></p> <p>(3) <i>The Corporation may provide that a bill be paid in instalments at such times as are prescribed by the Board.</i></p> <p>(4) <i>The Corporation may charge interest and impose penalties for late payment or failure to make payments as required by this Section.</i></p>	

	Recognizing the many pressures facing municipalities, PVSC is committed to sound fiscal management and works to mitigate cost increases to municipalities, where possible.
	PVSC manages financial accounts with each municipality by sending invoices 30 days in advance of the due date and allowing 30 days post-due date to make payment to the Corporation.
	Balances that remain unpaid after the due date are charged an interest rate of 1% per month.

Value-Added Shared Services

Over the years, PVSC has established different councils and forums, with representation from municipalities, to identify and develop mutually beneficial property-related services. In 2023, PVSC established the Shared Service Collaboration to provide advice and support to the evaluation and enhancement of current value-added shared services, as well as the exploration, development, and adoption of new solutions that address issues or opportunities that affect the delivery of property-related services.

Currently, PVSC administers and maintains the below value-added shared services for municipalities, each with its own service level agreement.

Value-added Shared Service	Agreement Signed
Open Data: datazONE is a single source open data portal for municipal government and assessment data. It has a wide range of datasets and tools that allow users to organize and analyze data. CMHC and STATCAN can utilize this service to collect required permit information, eliminating the need for the municipality to manually compile reports.	May 23, 2017
Permit Data eXchange (PDX): An online repository where municipalities and PVSC share permit and inspection data including documents and photos, as well as track permit progress. An optional PDX mobile application allows building officials to capture permit and inspection data in real-time, using a handheld device.	Jan. 18, 2016
Single Address Initiative (SAI): A single database for the management and sharing of mailing address information for property services. The service utilizes the Canada Post verification software to validate mailing address, updated in real-time, to reduce the amount of undeliverable assessment notices and tax bills.	Feb. 6, 2015
iasWorld & Pictometry Provides municipalities access to assessment information in iasWorld as well as access to mapping and Pictometry imagery.	2010