

factsheet



Classification of Property in B.C.

BC Assessment

BC Assessment places property in nine classes, typically based on the property's type or use. A full description of these classes can be found in the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81. Municipal zoning regulations do not fall under BC Assessment's jurisdiction.

Property Classes

Class 1, Residential – single-family and multi-family residences, duplexes, apartments, condominiums, nursing homes, summer and seasonal dwellings, manufactured homes, some vacant land, farm buildings and daycare facilities.

Class 2, Utilities – certain land and improvements used or held for the purposes of the business of transportation by railway (e.g., track in place, right of ways, bridges), and land and improvements used or held for the purposes of the business of transportation, transmission or distribution by pipeline, electrical generation or transmission or telecommunications transmitters. This class does not include offices or sales outlets.

Class 3, Supportive Housing – properties identified by the provincial government and funded by the provincial government or a regional health board, and which combine on-site support services with housing for persons who were homeless or who are at risk of homelessness, affected by mental illness or persons who have or are recovering from drug or alcohol addictions.

For more information on supportive housing, consult the Fact Sheet titled: *Classifying Supportive Housing Property*.

Class 4, Major Industry – land and improvements of major industrial properties, including lumber and pulp mills, mines, smelters, large manufacturers of specified products, ship building and loading terminals for sea-going ships.

Class 5, Light Industry – land and improvements

used as a gathering pipeline, or used or held for extracting, processing, manufacturing or transporting products, including ancillary storage. Scrap metal yards, wineries and boat-building operations fall within this property class. Exceptions include property used for the production of food and non-alcoholic beverages, which fall within Class 6.

Class 6, Business and Other – land and improvements that do not fall within any other property class, such as offices, retail, warehousing, hotels and motels.

Class 7, Managed Forest Land – privately-owned, forest land for which an acceptable forest management commitment has been made that is approved and complies with the *Private Managed Forest Land Act*.

Property owners in this class have an obligation to employ good resource management practices, such as reforestation, care of young trees, protection from fire and disease and sound harvesting methods.

For more information on managed forest land, consult the Fact Sheets titled: *Managed Forest Land Classification in British Columbia* and *How Managed Forest Land is Assessed*.

Class 8, Recreational Property/Non-Profit Organization – includes different categories of property:

- land used solely as an outdoor recreational facility for a specified activity such as golf, skiing, tennis, public swimming pools, waterslides, amusement parks, marinas, hang gliding or camping. Improvements on the land (e.g., a clubhouse) fall within Class 6.
- property used or set aside for at least 150 days in the year ending June 30 as a place of public worship or as a meeting hall for a non-profit, fraternal organization. The 150 days cannot include days the property is used by a

non-religious or for-profit organization, for activities with paid admission or the sale/consumption of alcohol.

- rural land that is part of a parcel where overnight accommodation is offered primarily to facilitate specified outdoor recreational facilities if the land is used for purposes ancillary to the overnight accommodation or for the outdoor recreational activity, or is unused and specifically zoned or held for business, commercial or industrial purposes.

Class 9, Farm – land used to produce a prescribed amount of qualifying primary agricultural products for sale such as crops or livestock.

For more information on farm land, see the Fact Sheets titled: *Classifying Farm Land*, *Classifying Land Leased to Farmers* and *Classifying Horse Operations for Farm Assessment*.

Split Classification

Property with several distinct uses can fall within more than one property class. For example, commercial and residential space might be combined in one building or a property may be used for both residential and farm or managed forest land purposes. In these cases, BC Assessment determines the share of the value of the property attributable to each property class.

Additionally, special rules can apply to split the classification of stratified and leasehold properties that are used partially by owners for their own purposes (Class 1) and partially to provide short-term rental accommodation to others (Class 6).

For more information on property classification, contact your local BC Assessment area office or visit: www.bccassessment.ca.