

# factsheet



## Classifying Supportive Housing Property

BC Assessment

### Class 3 – supportive housing property

The supportive housing property class was first created in 2008. Eligible supportive housing property is designated by Cabinet. Designated supportive housing property is subject to special valuation rules which are set out in the [Supportive Housing Property Valuation Regulation](#).

#### What is “eligible supportive housing property”?

“Eligible supportive housing property” is defined in section 19(1) of the *Assessment Act* to mean property that is used by or on behalf of a person who received funding from the provincial government or a regional health board (i.e., a health authority) for the provision of supportive housing. A “regional health board” is a “board” as defined in the *Health Authorities Act*. The funding must be received in the calendar year preceding the year for which the assessment roll is prepared (e.g., in 2009 to be eligible for designation for the 2010 assessment roll).

#### What is supportive housing property?

For the purposes of the property class, supportive housing property is property which integrates on-site support services with long-term housing for persons:

- who were previously homeless or are at risk of homelessness;
- affected by mental illness ; or
- who have or are recovering from drug or alcohol addiction.

Supportive housing does not include short-stay emergency shelters, transition houses, licensed facilities or housing primarily intended for seniors.

#### What are on-site support services?

On-site support services are services that are made available to the residents of the supportive housing and include, but are not limited to:

- health and mental health services;
- health and community support referrals;
- addiction services;
- employment and education services;
- job and life skills training;
- assistance with meal preparation and housekeeping; or,
- counselling and outreach services.

#### What is long-term housing?

Long-term housing is housing which does not restrict the residents’ stay to less than 90 days.

#### Who determines whether a property meets the criteria for designation?

The provincial government, through the Ministry of Community and Rural Development and the Ministry of Housing and Social Development, identifies properties which meet the criteria and works with BC Assessment to determine which properties are eligible for designation each year.

#### What is the benefit of being designated?

Properties which are designated as Class 3 – supportive housing – are subject to special valuation rules that reduce the assessed value of the Class 3 portion of the property to a nominal amount. Property taxes are payable on the lower assessed value.

### Does the entire property qualify for these special valuation rules?

The following property qualifies to be valued under the special valuation rules:

- the area of the property actually comprised of the housing units;
- the area of the property used for purposes ancillary to the housing units (e.g., shared or private bathroom or kitchen facilities, hallways, etc.); and,
- the area used for on-site support services.

### How do I know if my property has been designated?

Each year, the provincial Cabinet will designate eligible supportive housing properties. A designation must be made by October 31 to be effective for the next tax year. To determine whether a property has been designated for the purposes of the 2010 tax year, consult Order in Council 574/2009, which was deposited October 30, 2009.

### More questions?

Please see the information bulletin posted at:

[www.housing.gov.bc.ca/housing/supportivehousing.htm](http://www.housing.gov.bc.ca/housing/supportivehousing.htm).