

factsheet



Wind Power Facilities

BC Assessment

Wind power facilities are just now being constructed in B.C. This has led to a number of questions regarding the property tax and assessment processes for these facilities. The purpose of this fact sheet is to answer these questions.

Are wind power facilities assessable and taxable?

Yes, wind power facilities are both assessable and taxable in B.C.

The assessment function in B.C. is completed by BC Assessment, a Crown corporation. The taxation functions are handled by either municipalities or the B.C. surveyor of taxes.

What portions of a wind power facility are assessable?

Land

The land of a wind power facility is assessable whether it is owned in fee simple or is occupied Crown land.

Improvements

All of the improvements of a wind power facility are assessable except for the following items:

- nacelle (turbine housing)
- turbines
- blades
- any generators

How is the assessed value of a wind power facility determined?

The assessed value of a wind generation facility is based on two components: the land value and the improvement value.

Land

Land containing electrical generation facilities are assessed based on the actual or market value. If the wind power facility is located on leased land, the market value of that land is based only on the area under occupation.

Improvements

The assessed values of the improvements of a wind power facility are determined using a prescribed cost manual. This manual provides the guideline and assessed value rates which are applied to each improvement within the facility. The manual was developed in conjunction with the wind power industry in 2008 and will be approved by government in 2009 for use on the 2010 assessment roll.

What property class do wind power facilities plants fall into?

In B.C., properties have a classification assigned to them based on their use. This property classification determines which property tax rates apply to that property.

Properties used for wind-powered electrical generation fall into property Class 02 – Utilities.

Are there any applicable property tax exemptions?

Yes, under the *B.C. School Act*, the assessed values of the tower and tower foundations of a wind power facility are exempt from school taxes.

This is currently the only property tax exemption that applies to wind power facilities.

Contact information

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