

factsheet



Classification of Property in B.C.

BC Assessment

BC Assessment places property in nine classes, based on the property's type or use. Municipal zoning regulations are separate and do not fall under BC Assessment's jurisdiction.

The property classes:

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

Class 2, Utilities — structures and land used by railways, pipelines, electrical generation or transmission utilities, or telecommunications transmitters. This does not include offices or sales outlets.

Class 3, Supportive Housing — funded and identified by the provincial government, a property which combines on-site support services with housing for persons who were previously homeless, at risk of homelessness, have mental or physical disabilities, or who are recovering from drug or alcohol addictions (New class introduced in 2008).

Class 4, Major Industry — land and improvements (buildings) 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 — property used or held for extracting, manufacturing or transporting products, including ancillary storage. Scrap metal yards, wineries and boat-building operations fall within this category. Exceptions include properties used for the production of food and non-alcoholic beverages, which fall into Class 6.

Class 6, Business Other — Property used for offices, retail, warehousing, hotels and motels all fall within this category. This also includes properties that do not fall into other classes.

Class 7, Managed Forest Land — privately-owned, forest land property 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 provide 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 two very different categories:

- land used solely as an outdoor recreational facility for activities such as golf, skiing, tennis, public swimming pools, waterslides, amusement parks, marinas and hang gliding. Improvements on the land (such as a clubhouse) fall into Class 6.
- property used for at least 150 days per year as a place of public worship or as a meeting hall by a non-profit, fraternal organization. The 150 days cannot include activities with paid admission or the sale/consumption of alcohol.
- additionally, the 150 days needs to be in the year ending on June 30 of the calendar year preceding the calendar year for which the assessment roll is being prepared.

Class 9, Farm Land — Farm land must 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 Sheet titled: *Classifying Farm Land*.

Split Classification

Property with several distinct uses can fall into more than one class. For example, commercial and residential space might be combined in one building, or a property combines residential, farm and forest land. In these cases, BC Assessment determines the share of the value of the property attributable to each class. For more information on property classification, contact your local BC Assessment area office or visit www.b assessment.ca