

factsheet



Crown Land Leases, Licenses & Permits

BC Assessment

What is Crown Land or a Crown Land Tenure?

Crown land is land, including land covered by water (e.g. rivers, lakes, ocean seabed), that is owned by the provincial or federal government. A Crown land tenure is an agreement between an individual or company and the provincial or federal government which provides the individual or company with an interest in the land. Tenures are granted for specific purposes and periods of time.

Assessment of Crown Land Property

When Crown land is occupied by someone other than the Crown (whether leased or not), it becomes subject to taxation (i.e., it is "taxably occupied"). Its assessed value is based on the market value of the fee simple interest of the land as if it were private land, not on the value of the Crown tenure. Property assessments of Crown land are based on the value of the land as if it was owned outright by the occupier. Even if the lease costs less than the purchase price, the land is valued as if it was owned outright.

When completing the assessment, the assessor considers any restriction the Crown places on the use of the land. However, neither the duration nor the value of the lease or other tenure can be considered. If the Crown tenure is granted for farm use, the assessment is based on a special schedule of rates that considers the value of the land as farm without regard to its value for other purposes.

Crown Land and Property Taxes

Taxable occupiers of Crown land are required to pay property taxes. Payment of property taxes, in addition to the rental or other fee, is a condition of many Crown land leases, licenses, permits, rights of way, easements, or other tenures.

- If Crown land in a rural area is occupied on or after January 1, property taxes are not levied

against the taxable occupier for that year. Instead, the taxable occupier is entered on the next Assessment Roll and becomes liable for taxes that next year.

- If Crown land in a municipality is occupied on or after January 1, property taxes are pro-rated for the portion of the year that the property is occupied.
- If Crown land in a rural area ceases to be taxably occupied, the full amount of property taxes is due and payable in the year the tenure is terminated. Once terminated, the Crown tenure is removed from the next Assessment Roll.
- If Crown land in a municipality ceases to be taxably occupied during the year, the property taxes will be pro-rated for the portion of the year that the property was taxably occupied.
- When a Crown tenure is acquired by way of an assignment (e.g., of a lease or license), the new occupier assumes liability for all unpaid property taxes. Before agreeing to an assignment, it is important to enquire about the status of the property's tax account by contacting the local municipal office or the Surveyor of Taxes.
- When a Crown tenure is cancelled and a new tenure for the same property is issued, any unpaid taxes for the previous tenure remain the responsibility of the previous occupier.

For more information about the assessment of Crown Land, please contact your local assessment office.

For more information about Crown lands, contact:

Property Taxation Branch

Surveyor of Taxes, Ministry of Small Business and Revenue
Box 9446, Stn Prov Govt
Victoria, BC V8W 9V6
250 387-9554

<http://www.rev.gov.bc.ca/rpt/>

FrontCounter BC

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