



Taxation (Rural Area) Act
**TAXATION (RURAL AREA)
ACT REGULATION**
B.C. Reg. 387/82

Filed and effective August 20, 1982
Last amended March 18, 2024 by B.C. Reg. 67/2024

Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 387/82 (O.C. 1586/82), filed and effective August 20, 1982, is made under the *Taxation (Rural Area) Act*, R.S.B.C. 1996, c. 448, ss. 20 and 57 (2).

This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

See the User Guide for more information about the *Consolidated Regulations of British Columbia*. The User Guide and the *Consolidated Regulations of British Columbia* are available online at www.bclaws.ca.

Prepared by:
Office of Legislative Counsel
Ministry of Attorney General
Victoria, B.C.

Taxation (Rural Area) Act

TAXATION (RURAL AREA) ACT REGULATION

B.C. Reg. 387/82

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Interpretation

1 In this regulation, “**Act**” means the *Taxation (Rural Area) Act*.

1.1 Repealed. [B.C. Reg. 71/2017.]

Cancellation of taxes

2 Where, pursuant to section 39 of the Act, property has been forfeited to, and vested in, the Province, the Surveyor of Taxes shall cancel all taxes, penalties and interest due and carried on the taxation roll in respect of the property.

Fees – under section 39

3 The fee required to be paid under section 39 (4) of the Act in order to prevent forfeiture is \$75.

[en. B.C. Reg. 135/91.]

Fees – under section 40

3.1 The fee payable on application under section 40 of the Act for an order under section 40 (2) is \$250 and for an order under section 40 (4) is \$500.

[en. B.C. Reg. 252/92.]

Fees – under section 48

4 (1) The fee for a search and statement under section 48 of the Act, showing the outstanding taxes, penalty and interest outstanding or that no taxes are outstanding, is as follows:

- (a) for each folio search conducted through the BC OnLine information service, by a person who is not a provincial government employee, using a computer terminal not located in a government office, the fee is \$5;
- (b) for each folio search conducted through the BC OnLine information service, by a person other than a government employee for this purpose, using a computer terminal located in a government office, the fee is \$6;

(c) Repealed. [B.C. Reg. 71/2017.]

(d) for tax roll folios searched by a government employee located at the Surveyor of Taxes' office or at a government agent office, involving a search of non-electronic data regarding the tax levy or payment history, the fee is the amount that results from multiplying \$45 per hour by the number of hours taken to perform the search and prepare the written statement, but not less than \$30 in respect of any request.

(2) For fees in subsection (1) (a) and (b), a further operator fee of \$1.50, plus any tax imposed under Part IX of the *Excise Tax Act* (Canada) on the operator fee, may be charged for any transaction done by electronic means from a location outside a government office or at a government office by a person who is not a government employee.

[en. B.C. Reg. 275/91; am. B.C. Regs. 99/95; 132/99, s. 10; 112/2010, s. 13; 71/2017.]

Variable tax rate – general

5 For the purposes of section 20 of the Act, in all areas of British Columbia except the Peace River Regional District, the tax rates for 2024 and subsequent tax years are the amounts set out in column 2 of the following table to be applied against each \$1 000 of actual value of property in the appropriate class set out opposite in column 1:

Table

Item	Column 1 Class	Column 2 Rate for 2024 and subsequent years (\$)
1	Residential	0.36
2	Utilities	3.62
3	Supportive housing	0.10
4	Major industry	7.50
5	Light industry	2.43
6	Business and other	2.43
7	Managed forest land	0.45
8	Recreational property/Non-profit organization	0.78
9	Farm	0.57

[en. B.C. Reg. 67/2024.]

Variable tax rate – Peace River Regional District

6 For the purposes of section 20 of the Act, in the Peace River Regional District, the tax rates for 2024 and subsequent tax years are the amounts set out in column 2 of the following table to be applied against each \$1 000 of actual value of property in the appropriate class set out opposite in column 1:

TAXATION (RURAL AREA) ACT REGULATION**Table**

Item	Column 1 Class	Column 2 Rate for 2024 and subsequent years (\$)
1	Residential	0.36
2	Utilities	3.92
3	Supportive housing	0.10
4	Major industry	7.80
5	Light industry	2.73
6	Business and other	2.43
7	Managed forest land	0.45
8	Recreational property/Non-profit organization	0.78
9	Farm	0.57

[en. B.C. Reg. 67/2024.]

Calculation of interest

- 7 Interest payable on amounts due to government under the Act must be
- (a) calculated at the rate prescribed under the Interest Rate under Various Statutes Regulation, B.C. Reg. 386/92, and
 - (b) calculated on a daily basis and compounded monthly.

[en. B.C. Reg. 56/2003.]

Information sharing – prescribed enactments

- 8 For the purposes of section 3 (5) (k) of the Act, the following enactments are prescribed:
- (a) the *Business Number Act*;
 - (b) section 8 of the *Financial Administration Act*.

[en. B.C. Reg. 121/2023, Sch. 11.]