



Assessment Act

ASSESSMENT ACT REGULATION

B.C. Reg. 433/98

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Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 433/98 (O.C. 1512/98), deposited and effective December 10, 1998, is made under the *Assessment Act*, R.S.B.C. 1996, c. 20, ss. 16, 20.1 and 74.

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.

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Definition and interpretation

- 1** (1) In this regulation, “**Act**” means the *Assessment Act*.
- (2) A reference in this regulation to a property class is a reference to a property class as set out in the Prescribed Classes of Property Regulation.
[en. B.C. Reg. 52/2016, Sch., s. 1.]

Definition of “telecommunications” for purposes of the Act

- 1.1** For the purposes of the Act, “telecommunications” includes land and improvements used or held for the purposes of, or for purposes ancillary to, the business of a telecommunications common carrier that operates a telephone system, data telecommunications network or cable television undertaking, but does not include land or improvements in respect of a telecommunications common carrier that is a radio or television broadcasting or rebroadcasting undertaking.
[en. B.C. Reg. 356/2000, s. 1; am. B.C. Reg. 52/2016, Sch., s. 2.]

Categories and types of things excluded from definition of “improvements” in Act

- 1.2** (1) Subject to subsection (2), the following categories and types of things that are deemed by section 1 (2) of the Act to be included in the definition of “improvements” in section 1 (1) of the Act are excluded from that definition:
 - (a) portable elements of communications, security or fire protection systems, and the following items, whether or not portable, that are used for telecommunication:
 - (i) headend equipment;

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- (ii) antennae including, but not limited to, parabolic, standard microwave, common carrier, radome, dipole or yagi types, if used in radio, microwave, television, telephone or satellite systems;
 - (iii) light metal towers, associated with antennae, that are not used for industrial, commercial or business purposes;
 - (b) bucket elevators;
 - (c) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steamchest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse and all ventilating and heating equipment used for process purposes in farms;
 - (d) coolers, freezers or controlled environment cabinets that are
 - (i) of a modular walk-in or reach-in type, and
 - (ii) located within a building or structure,and any associated machinery and controls;
 - (e) portable lighting or portable lighting plants;
 - (f) if in water or sewer systems, pumps, motors, travelling screens, travelling cranes and hoists, filters, chlorinators, skimmers, aerators and similar things;
 - (g) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts;
 - (h) floating dry docks;
 - (i) casings for bucket elevators or screw conveyors;
 - (j) catwalks or tending platforms that are principally mounted on or are supported either by an improvement excluded by this section from the definition of “improvements” in section 1 (1) of the Act or by production machinery;
 - (k) idler arms for conveyors;
 - (l) chip or hog blow lines;
 - (m) J-bar or tray sorters, excluding any enclosure and associated framing;
 - (n) Repealed. [B.C. Reg. 256/2019, s. 1 (a).]
 - (o) surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motors and controls;
 - (p) snowmaking systems except piping or associated structures;
 - (q) haul roads within active mine pits;

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- (r) without limiting paragraph (c), piping in a plant that is within property in property class 4 or 5, other than the portion of the piping which supplies or moves
 - (i) water that is used for drinking, cooking or personal hygiene,
 - (ii) water to the beginning of a plant process for use in that process,
 - (iii) materials that are used for fire protection,
 - (iv) fuel or steam that is used for heating or power production,
 - (v) materials to the point where major processing of the materials begins,
 - (vi) industrial or non-industrial waste, or
 - (vii) materials that have been refined, manufactured or otherwise processed in the plant and that are not subject to any further refinement, manufacturing or other processing in that plant;
- (s) casings or piping in oil or gas wells;
- (t) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii) of this paragraph, that are located
 - (i) within properties in property class 4, 5 or 6, and
 - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where “medium voltage” is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;
- (u) portable power or generating facilities;
- (v) the following vessels:
 - (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dryers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;
 - (ii) if used in the mining industry, flotation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and flotation columns;
 - (iii) if used in the smelting industry, rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers;
 - (iv) if used in the petroleum and gas industry, cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units,

crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers, debutanizer towers, refrigerant receivers, refrigerant blowcases and condensers other than cooling condensers;

- (v) if used in the forest industry, resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers, steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker washers and brown stock steam vessels;
 - (vi) if used in the chemical industry, distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums;
 - (vii) spas, hottubs and swimming pools that are free standing and any associated machinery and controls.
- (2) Subsection (1) does not exclude from the definition of “improvements” in section 1 (1) of the Act foundations associated with the categories and types of things referred to in subsection (1) of this section.
- (3) Subject to subsection (4), the following categories and types of things used in the generation of electricity at a power plant are excluded from the definition of “improvements” in section 1 (1) of the Act:
- (a) turbines, generators and related controls;
 - (b) photovoltaic solar panels.
- (4) Subsection (3) does not exclude from the definition of “improvements” in section 1 (1) of the Act foundations or racking or mounting systems associated with the categories and types of things referred to in subsection (3) (b) of this section.

[en. B.C. Reg. 52/2016, Sch., s. 3; am. B.C. Reg. 256/2019, s. 1.]

Prescribed capacity

1.3 For the purposes of section 1 (2) (1) of the Act, the prescribed capacity is as follows:

- (a) for vessels that are in wineries, the prescribed capacity is 20 000 or more gallons;
- (b) in any other case,
 - (i) for vessels that are above ground, the prescribed capacity is 5 000 or more gallons, and
 - (ii) for vessels that are underground, the prescribed capacity is 3 975 or more gallons.

[en. B.C. Reg. 52/2016, Sch., s. 3.]

Extension of dates

- 1.4** (1) The date before which the assessment authority must, under section 2 (a) of the Act, supply estimates of assessed values to each municipality and taxing treaty first nation and to the Nisga'a Nation is extended from October 31 of each year to January 5 of the following year.
- (2) The date on or before which a notice must have been received by the assessor under section 19 (8) of the Act is extended from January 31 of each year to March 15 of the same year.

[en. B.C. Reg. 52/2016, Sch., s. 3; am. B.C. Reg. 20/2021, Sch.]

Specified property classes

- 2** (1) The property classes specified for the purpose of section 2 (b) of the Act are property classes 1, 5, 6 and 8.
- (2) The property classes specified for the purpose of section 6 (7) of the Act are property classes 4, 5 and 6.

[en. B.C. Reg. 52/2016, Sch., s. 4.]

Rounding of values

- 3** The assessment authority may round the actual values for land and improvements determined under sections 21, 23 and 24 of the Act for each property class
- (a) down to the nearest \$100, if the value determined is greater than \$101 and less than \$99 999, and
 - (b) down to the nearest \$1 000, if the value determined is \$100 000 or greater.

[am. B.C. Reg. 292/2007, s. 2.]

Disclosure of declared value and physical characteristics of property permitted

- 3.1** The assessment authority may disclose to a person or publish information obtained or created under the Act respecting the declared value and physical characteristics of a property.

[en. B.C. Reg. 52/2016, Sch., s. 5.]

Disclosure of physical inventory information

- 3.2** (1) In this section:

“owner” includes an agent of an owner;

“physical inventory information” means,

- (a) in relation to land,
 - (i) the area or dimensions of the land,
 - (ii) the location of the land, and
 - (iii) whether or not the land has buildings or outbuildings, and
- (b) in relation to a building,
 - (i) a general description of the building,
 - (ii) the total finished area of the building,
 - (iii) the year in which the building was built,
 - (iv) the effective year of the building,
 - (v) the number of stories the building has,
 - (vi) the number of bedrooms the building has,
 - (vii) the number of bathrooms the building has, and
 - (viii) whether or not the building has a basement;

“single family residence” means property in which a single family resides or is intended to reside, including a single family dwelling, a duplex, a condominium unit, a manufactured home or a summer or seasonal dwelling.

- (2) This section applies in relation to the following persons:
 - (a) an owner of a property that is a single family residence who is reviewing the assessment for the property to determine whether or not to file a notice of complaint under section 33 of the Act in respect of the property;
 - (b) an owner of a property that is a single family residence who has filed a notice of complaint under section 33 of the Act in respect of the property;
 - (c) an owner of a property that is a single family residence who has filed a notice of appeal under section 50 of the Act in respect of the property.
- (3) On the request of an owner of a property to whom this section applies under subsection (2), the assessment authority must disclose to the owner the following information, if the information is contained in the assessment authority’s records:
 - (a) physical inventory information in respect of the property;
 - (b) physical inventory information in respect of 4 other comparable properties, identified by the owner.
- (4) Information provided on request under subsection (3) to an owner of a property must be provided free of charge if the owner’s request is made within the following time limits:
 - (a) if the request is made by an owner described in subsection (2) (a), the request must be made before January 31 of the year following the year in

which the relevant assessment roll is completed under section 3 of the Act or changed or amended under section 12 of the Act, as the case may be;

- (b) if the request is made by an owner described in subsection (2) (b), the request must be made before March 15 of the year following the year in which the relevant assessment roll is completed under section 3 of the Act or changed or amended under section 12 of the Act, as the case may be;
- (c) if the request is made by an owner described in subsection (2) (c), the request must be made before the relevant appeal to the board is heard.

[en. B.C. Reg. 52/2016, Sch., s. 5.]

Prescribed forms

- 4** (1) Repealed. [B.C. Reg. 22/2023, s. 1.]
- (2) Form 2 is required for the purposes of section 16 (4) of the Act in relation to property in all property classes other than property in property class 1 that has accommodation for less than 3 families.
- (3) Form 3 is required for the purposes of section 69 (3) of the Act.

[am. B.C. Regs. 52/2016, Sch., s. 6; 22/2023, s. 1.]

Fees

- 5** (1) For the purposes of section 6 (5) of the Act, the prescribed fee for a copy of the information contained in a current assessment notice is \$6 for each parcel of land referred to in the assessment notice.
- (2) For the purposes of section 21 (7) of the Act, the prescribed fee is \$300.
- (3) For the purposes of section 50 (3) of the Act, the prescribed appeal fee is as follows:
- (a) \$30, if the entry in the assessment roll in respect of which the appeal is made relates to property in property class 1, 3, 8 or 9 at the time the notice of appeal is filed;
 - (b) \$300, if the entry in the assessment roll in respect of which the appeal is made relates to property in property class 2, 4, 5, 6 or 7 at the time the notice of appeal is filed;
 - (c) \$30, if the entry in the assessment roll in respect of which the appeal is made relates to property
 - (i) in one or more of the property classes referred to in paragraph (a), and
 - (ii) in one or more of the property classes referred to in paragraph (b)at the time the notice of appeal is filed.

[en. B.C. Reg. 52/2016, Sch., s. 7; am. B.C. Reg. 22/2023, s. 2.]

Prescribed entities with taxing authority

- 6** (1) For the purposes of section 68 (4) (b) (iii) of the Act, “taxing authority” means authority under an enactment either to impose taxes or to receive revenue from taxes imposed or collected.
- (2) The following are prescribed entities for the purposes of section 68 (4) (b) (iii) of the Act:
- (a) an improvement district;
 - (b) the Islands Trust as described in the *Islands Trust Act*.
[am. B.C. Regs. 141/2000; 52/2016, Sch., s. 8.]

FORM 1

Repealed. [B.C. Reg. 22/2023, s. 1.]

FORM 2

[en. B.C. Reg. 42/2024, Sch. 1, s. 1.]

[Assessment Act, section 16 (4)]



Authorization to Receive Confidential Property Information

This form is to be completed and signed by the property owner (or authorized signatory in the case of corporate owners) before BC Assessment may release confidential property information to a person who is acting on the property owner's behalf. This form is not required for residential properties that accommodate fewer than three families (in such cases, the owner simply has to provide written authority to release confidential information). For additional information on this form, please refer to the Authorization to Receive Confidential Information page or contact our office.

When complete, please return this form to:

Administrative Services, BC Assessment
connect@bcassessment.ca | T 1-866-valueBC (825-8322)
200 - 2925 Virtual Way | Vancouver, BC V5B 4X5 | bcassessment.ca

Standard processing time for this form is 5-10 business days. If a valid agent email is provided, we will confirm processing once complete.

A. General Property Information

Please list all properties for which you are requesting confidential information. For each property, provide both the assessment roll number and a description of the property (either the property's civic address or the legal description, if no civic address exists for that property).

Assessment area	Jurisdiction	Roll number (unformatted)	Property civic address or legal description

If this request pertains to more than three (3) properties, attach a completed and signed Schedule of Properties. In addition to the signed copy, also submit in the original MS Excel format to facilitate prompt processing.

Schedule of Properties attached: # of pages of Schedule:

B. Agent Information

Agent name:		Company:	
Mailing address:			
City:		Province:	Postal code:
Phone:			
Email Address:			

C. Owner/Authorized Signatory (if Corporate Owner) Information

Owner name: (must match legal title)			
Name of authorized signatory: (if corporate owner)			
Mailing address:			
City:		Province:	Postal code:
Phone:			
Email Address:			

D. Proof of Valid Corporate Signatory

Prior to processing the Authorization Form, we must have confirmation that the Authorized Signatory has the authority to sign the document on behalf of the corporate owner.

Consequently, if the property is under corporate ownership, attached to this form (by hard copy or electronically) must be confirmation provided by the corporation that the individual signing in Section C: "Owner/Authorized Signatory (If Corporate Owner) Information" is an authorized signatory. The confirmation may be a memo on corporate letterhead or an email originating from the corporation's email domain which states the agent's name and which is signed by the property owner, director, or individual authorized to approve the agent's appointment.

E. Owner's Authorization

I, _____ (as the owner or authorized signatory), authorize disclosure to my agent of the following confidential information about my property(ies) listed in Section A (and in the attached Schedule of Properties, if applicable):

- Records detailing the physical inventory of the property.
- Details of the method of valuation of the property. This may include costing information, details of income, expenses, vacancy rate or capitalization rate.
- Income and expense statements for the property that have been returned to BC Assessment.
- Other (*describe*): _____

For the following assessment roll year(s)*: _____

* An assessment roll is completed annually on December 31 for the following year. An assessment roll year is the next calendar year following the date the assessment roll is completed. Example: The assessment roll published on December 31, 2023 would be for the 2024 assessment roll year. You may also specify a range of assessment roll years (e.g. 2024-2027).

- I understand that this authorization:
 - a. is limited to the criteria detailed on this form [i.e. types of information to be released and the property(ies) and assessment roll year(s) listed];
 - b. is valid until revoked in writing; and
 - c. does not constitute a Notice of Complaint (Appeal) to the Property Assessment Review Panel (PARP) under s.33 of the *Assessment Act* or to the Property Assessment Appeal Board (PAAB) under s.50 of that *Act*.

Signature: (of owner or authorized signatory)		Date: (mm/dd/yyyy)	
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The personal information requested on this form is collected under section 15(2), 16(2), 17(1), 17(2), and/or 24(10) of the *Assessment Act* and under section 26 of the *Freedom of Information and Protection of Privacy Act (FIPPA)* for the purposes set out in the *Assessment Act* and Regulations, the *Assessment Authority Act*, and related purposes. If you have questions about the collection, use or disclosure of your personal information, please contact BC Assessment's Privacy Officer & Manager, Information Access, by email (access.privacy@bcassessment.ca) or telephone (1-866-825-8322).

FORM 3

[Assessment Act, section 69 (3)]

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

A – Declaration (please print)

I,[name], of[address],
.....[city],[province],[postal code], certify that I will not use the assessment
roll or information contained in the assessment roll or a record referred to in section 69 (1) of the *Assess-
ment Act* for any of the following prohibited uses or purposes:

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solici-
tations are made by telephone, mail or any other means;
- (b) to harass an individual;
- (c) for any other prohibited use or purpose specified by regulation.

I further certify that any assessment information I receive will be used for the following purpose(s):
[check applicable boxes]

- a complaint or appeal under the *Assessment Act*;
- a review of an assessment to determine whether or not to file a notice of complaint or notice of appeal;
- other [specify].....

I understand that any misuse, directly or indirectly, by me of this information constitutes an offence under
the *Assessment Act*, making me liable to the fines and penalties set out in section 71 of the Act.

Signature: Date:[mmm/dd/yyyy]

B – Office use only

Assessment information released: