Classification of Property
BC Assessment places property in nine classes, typically based on the property's type or use. Municipal zoning does not determine property class, though it may be a factor in some cases.

The property classes:

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

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

Class 3, Supportive Housing —this property class only includes eligible supportive housing property that has been designated by Cabinet. Eligible supportive housing property is that funded by the provincial government or a health authority for the provision of housing that includes on-site support services for persons who were previously homeless, at risk of homelessness, affected by mental illness or who are recovering from drug or alcohol addictions. For more information, see the fact sheet on *Classifying Supportive Housing Property*.

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 or storage of food and non-alcoholic beverages, which fall into Class 6. For more information, see the fact sheet on *Light Industrial vs. Business and Other Property Classifications.*

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

Class 7, Managed Forest Land — privately-owned, forest land property managed in accordance with the *Private Managed Forest Land Act* or the *Forest and Range Practices 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:
Recreational
  - land used solely as an outdoor recreational facility for specific 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.
  - land in a rural area that is part of parcel used for overnight commercial accommodation that exists predominantly to facilitate specific outdoor recreational activities such as hunting, fishing and kayaking. Improvements on the land most likely fall within Class 6 (e.g. a hotel).
Non-Profit Organization
  - property used or set aside 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 — to qualify as farm land for assessment purposes, the 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.bcassessment.ca