

B.C. Reg. 302/90
O.C. 1373/90

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This consolidation is current to June 6, 2023.

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Assessment Act

EXEMPT INTERESTS REGULATION

[includes amendments up to B.C. Reg. 262/2018, December 10, 2018]

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Interpretation

- 1 In this regulation:

"**exploration and development**" has the same meaning as in section 1 of the [Mineral Tenure Act](#);

"**mineral lands**" has the same meaning as in section 1 of the [Mineral Tenure Act](#);

"**mineral title**" has the same meaning as in section 1 of the [Mineral Tenure Act](#);

"**mining lease**" has the same meaning as in section 1 of the [Mineral Tenure Act](#);

"**road**" has the same meaning as in section 1 of the [Industrial Roads Act](#).

What interests are exempt from liability to assessment?

- 2 The following classes of interests are not liable to assessment under section 26, 27, 28 or 29 of the [Assessment Act](#):

- (a) a grazing licence or permit, or a hay cutting licence, permit or temporary permit granted under the [Range Act](#);
- (b) a trapline cabin for which the minister responsible for the administration of the [Wildlife Act](#) has registered a site location;
- (c) an interest in land that

- (i) is the subject of a licence, agreement or permit referred to in section 12 of the [Forest Act](#), or
 - (ii) is occupied by a forest service road as defined in the [Forest Act](#);
- (c.1) an interest in Crown land that is the subject of a special use permit issued under the [Forest Practices Code of British Columbia Act](#), if
 - (i) the special use permit authorizes the Crown land to be managed or used for silviculture treatments or wildlife habitat enhancement, and
 - (ii) the Forest Enhancement Society of British Columbia is paying for all costs associated with the silviculture treatments or wildlife habitat enhancement;
- (d) the interest of a person in Crown land that is occupied by a road or other improvement, if
 - (i) the road or other improvement is constructed, used or maintained by that person as a free miner for the purposes only of exploration and development of minerals and coal, or
 - (ii) the road is an access road to a mine as defined in the [Mines Act](#);
- (e) a gravel licence granted by the Crown, as represented by the minister responsible for the administration of the [Transportation Act](#);
- (f) an interest of a residential tenant in property owned, wholly or partly, by the Provincial Rental Housing Corporation;
- (g) the interest in Crown land that is occupied by
 - (i) a road, if the road is a development road designated under subsection 8 (1) of the [Petroleum and Natural Gas Act](#),
 - (i.1) a prescribed road under section 111 (2) of the [Oil and Gas Activities Act](#), or
 - (ii) a service road constructed under a permit granted pursuant to section 14 (1) (c) of the [Land Act](#) if that road is being used or maintained for the purposes of petroleum exploration, development or production;
- (h) the interest of a person in that part of a controlled recreation area, established under a ski hill operating agreement between the minister responsible for the administration of the [Land Act](#) and a ski hill operator, which lies outside the ski hill boundaries established under that agreement;
- (i) any interest in land or improvements that is transferred to and vested in the Greater Vancouver Transportation Authority by an order made under section 13 (4) of the [Transportation Act](#);
- (j) the interest of a person in property that is included in the supportive housing property class if the person is a resident in supportive housing on that property.

[am. B.C. Regs. 481/92, ss. 1 and 2; 270/93, s. (a); 418/97, s. 1; 88/99; 546/2004, App. 2; 208/2008, Sch. 1, s. 1; 4/2010, s. 2; 269/2010, Sch. s. 4; 262/2018, Sch. 3, s. 1.]

What interests are not exempt from liability to assessment?

3 The interests referred to in section 2 do not include the following:

- (a) an interest in an improvement, other than a road or a forest service road, on land described in section 2 (c) or (c.1);
- (b) the interest of a person in Crown land that is occupied by a road or other improvement where the road or other improvement is constructed, used, maintained or held within a mine site or sites ancillary to a mine;
- (c) the interest of a person in Crown land described in section 2 (g) (i.1) or (ii) where that road is constructed, used, maintained or held within plant sites, well sites or sites ancillary to those plants and wells.

[am. B.C. Regs. 481/92, s. 3; 270/93, s. (b); 418/97, s. 2; 269/2010, Sch. s. 5; 262/2018, Sch. 3, s. 2.]

[Provisions relevant to the enactment of this regulation: [Assessment Act](#), R.S.B.C. 1996, c. 20, section 74 (2)]