

Criteria for Classifying Strata Accommodation Property (SAP)

Rules pertaining to Strata Accommodation Properties (SAPs) are outlined in the [Assessment Act](#) and the [Prescribed Classes of Property Regulation](#).

Legacy Short-Term Overnight Accommodation Strata Lots

While our legislation provides that units used for short-term overnight accommodation must be placed in Class 6 (Business and Other), strata lots that have been continually placed into Class 1 (Residential) since the 2008 assessment roll may continue to be placed in Class 1 as a legacy strata accommodation property, provided they meet the following conditions:

1. The strata lot is part of a strata plan or contiguous strata plans of 20 or more strata lots and used or available for overnight accommodation, where contiguous means in close proximity and generally adjacent (plans separated by a roadway may also be considered contiguous); AND
2. As of June 30, the strata lot was rented or offered for rent as overnight accommodation for periods of less than 7 days for less than 50% of the year ending June 30; OR
3. As of October 31, the strata lot was not managed or controlled by a person who controls or manages 85% or more of the strata lots in the strata plan or contiguous strata plans.

Split Classification of SAPs

Other strata lots used for short-term overnight accommodation may be considered a SAP, provided they meet all of the following conditions:

1. The strata lot is part of a strata plan that was constructed after 2008.
2. The strata lot is part of a strata plan or contiguous strata plans of 20 or more strata lots and used or available for overnight accommodation? Contiguous means in close proximity and generally adjacent, but plans separated by a roadway may also be considered contiguous.
3. As of June 30, the strata lot was rented or offered for rent as overnight accommodation for periods of less than 28 days for at least 20% of the year ending June 30.

Strata lots that qualify as SAPs may be placed in both Class 6 and Class 1 depending on their usage throughout the year. SAPs will qualify for a portion of their value in Class 1 if:

1. The owner has the right to use the strata lot for at least 7 days between July 1 and the following June 30th.
2. The owner used the strata lot for at least 7 days between July 1 and the following June 30th or the owners of a majority of the strata lots in the strata plan or contiguous plans used their strata lots for at least 7 days between July 1 and the following June 30. Please note that any days that the strata lot is booked out of the rental pool (i.e. the strata lot is unavailable for rent) will count as personal use days by the owner.
3. The usage information requested (Form B: Split Classification) is reported to BC Assessment by August 31 of the year preceding the taxation year (e.g., for 2023 taxes, the reporting deadline is August 31, 2022).
4. The owner does not wholly own more than 14 SAPs in the strata plan or contiguous strata plans.

Additional information on Strata Accommodation Properties may be found in the [Classifying Strata Accommodation Property](#) page of our website, or by contacting your local assessment office at 1-866-valueBC (1-866-825-8322).