



# Bed and Breakfast Properties Policy

## Table of Contents

Purpose .....	2
Bed and Breakfast Importance .....	2
Policy Statements.....	3
Bed and Breakfast Requirements.....	4
Bed and Breakfast Qualifying Criteria.....	4
Bed and Breakfast Property Data Requirements .....	4
Bed and Breakfast Classification Requirements .....	4
Split Classification Requirements.....	4
Residential Classification Requirements.....	4
Bed and Breakfast Mail-out Requirements .....	4
Resources .....	6
Definitions.....	6
Related Policies.....	6

## Purpose

This Assessment Policy ensures that BC Assessment (BCA) consistently systemizes and classifies bed and breakfast properties (a category of short-term overnight commercial accommodation properties (STOCAPs)).

## Bed and Breakfast Importance

Bed and breakfast properties, or B&Bs, are single family dwellings occupied by the owner or a manager as their principal residence, where rooms are rented or offered for rent as short-term overnight accommodation. It is important to follow this policy for the following reasons:

- adhere to the *Prescribed Classes of Property Regulation*, B.C. Reg. 438/81, sec. (1)(a)(iv) for the classification of B&B properties;
- maintain a high level of accuracy and currency for property data;
- indicate the correct classification and split, if applicable, for B&B properties;
- provide a consistent tax base for applicable local government (e.g., municipality, regional district, or First Nation) and;
- produce an accurate and consistent assessment roll and other property data products.



## Policy Statements

1. A property must meet the [Bed and Breakfast Qualifying Criteria](#) to be considered a bed and breakfast property.
2. Bed and breakfast properties must have the number of bedrooms verified and recorded.
3. Bed and breakfast properties must be identified based on the number of rooms rented/offered for rent.
4. Bed and breakfast properties must be classed either entirely in Class 1 – Residential, or split classed between Class 01 - Residential and Class 06 – Business and Other as per the [Bed and Breakfast Classification Requirements](#)
5. Bed and breakfast property owners must receive a Bed and Breakfast Occupancy Questionnaire every second year or when a bed and breakfast property sells at a minimum of 6 weeks prior to October 31.



## Bed and Breakfast Requirements

### Bed and Breakfast Qualifying Criteria

1. A property must meet the following criteria to be considered a bed and breakfast:
  - a single family dwelling;
  - the principal residence of the owner or property manager;
  - offering short-term (i.e., stays of less than 7 days) overnight accommodation.

### Bed and Breakfast Property Data Requirements

In order to determine the correct coding and determine the correct classification, the following property data requirements for Bed and breakfast properties must be met:

1. Bed and breakfast properties must have the number of bedrooms verified and recorded.
2. Bed and breakfast properties must be identified based on the number of rooms rented/offered for rent.

### Bed and Breakfast Classification Requirements

#### Split Classification Requirements

1. Bed and breakfast properties that meet all of the following criteria must have land and improvement split between Class 1 – Residential and Class 6 – Business & Other:
  - four or more rooms, excluding the owner or manager unit, are rented or offered for rent as short-term (i.e., stays of less than 7 days) overnight accommodation; and
  - four or more rooms rented or offered for rent as short-term overnight accommodation for at least half the year (i.e., six months or more) ending October 31.

#### Residential Classification Requirements

1. Bed and breakfast properties under construction must be entirely (i.e., land and improvement) in Class 1 – Residential.
2. Bed and breakfast properties that do not meet one or more of the criteria for split classification must be entirely (i.e., land and improvements) in Class 1 – Residential.

### Bed and Breakfast Mail-out Requirements

In order to maintain current and accurate property data, the following mail-out requirements must be met:

1. Bed and breakfast property owners must receive a Bed and Breakfast Occupancy Cover Letter and Questionnaire every second year at a minimum of 6 weeks prior to October 31.



This policy is made available to the public for informational purposes only. The policy is not binding on BC Assessment. It does not constitute legal advice. If there is a conflict between this policy and the relevant legislation (or case law), the legislation (or case law) prevails.

2. A Bed and Breakfast Occupancy Cover Letter and Questionnaire must be sent to the new property owner when a bed and breakfast property is sold at a minimum of 6 weeks prior to October 31.



## Resources

### Definitions

- Refer to the [BC Assessment Glossary page](#) for term definitions.
- Bed and Breakfast property (B&B): a single family residence occupied by the owner or B&B manager as their principal residence and rents, or offers for rent, rooms for short-term overnight accommodation.

### Related Policies

- [Strata Accommodation Properties \(SAPs\) Policy](#)
- [Tourist Accommodation Assessment Relief Act \(TAARA\) Policy](#)

