



Campground, Seasonal Resort, and Lodge Properties Policy

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Purpose

This Assessment Policy ensures that BC Assessment (BCA) consistently and accurately values campground, seasonal resort, and lodge properties.

Campgrounds, Seasonal Resorts, and Lodges Importance

Campgrounds are properties with one or more campsite and/or RV pad, and other associated facilities (e.g., group, administration, and/or laundry facilities). Seasonal resorts are properties used for relaxation or recreation, attracting visitors for holidays and/or vacations where the operation is dependent on a particular season. Lodges are a type of tourism accommodation offering several rooms under one roof with common areas for meals and other activities.

BCA reviews these property types to:

- adhere to classification direction provided in legislation and related legal direction;
- produce an accurate and uniform assessment roll and other property information products;
- ensure campground, seasonal resort, and lodge properties are consistently and accurately assessed and valued; and
- provide campground, seasonal resort, and lodge property owners and local governments with uniform property assessments.



Policy Statements

1. Land used for campgrounds, seasonal resorts, and/or lodges must be valued using a direct comparison approach based on its highest and best use (HBU) as if vacant.
2. Campground, seasonal resort, and lodge improvements must be valued using the cost approach unless:
 - the campground/resort operation is an ancillary use that contributes value to a larger operation that is valued on the income approach; or
 - the campground/resort operation is a going concern that produces a higher value than the cost approach.
3. Recreational camp site/RV pad income models must be created for each area using economic rates for properties where the income approach is appropriate.
4. *De minimis* improvements must not be assessed.
5. Classification must be split on the same basis as the valuation where properties fall into multiple classifications based on their uses.
6. Campground, seasonal resort, and lodge land must use a rate that reflects its use.



Campground, Seasonal Resort, and Lodge Requirements

Campground, Seasonal Resort, and Lodge General Requirements

1. Land with campgrounds, seasonal resorts, and/or lodges must be valued using a direct comparison approach based on its highest and best use (HBU) as if vacant.
2. Campground, seasonal resort, and lodge improvements must be valued using the cost approach unless:
 - the campground/resort operation is an ancillary use (that contributes value) to a larger operation (e.g., motel, manufactured home park, etc.) that is valued on the income approach; or
 - the campground/resort operation is a going concern that produces a higher value than the cost approach.
3. Recreational campsite/RV pad income models must be created for each area using economic rates to be used for properties where the income approach is appropriate.

Note:

In order to be valued on the income approach for assessment purposes, a campground, RV park or mixed-use resort must be a going-concern that produces a higher value than the cost approach. A highest and best use (HBU) analysis will be necessary to establish whether the use of the property provides sufficient income (or potential income) for application of the income method.

4. *De minimis* improvements must not be assessed.
5. Where properties fall into multiple classifications based on their uses, the classification must be split on the same basis as the valuation (i.e., for cost approach, it is typically apportioned according to the portion of the total area that contributes to each use, and for income approach, it is typically apportioned according to the proportion each use contributes to the total value).

Campground, Seasonal Resort, and Lodge Land Rate Requirements

1. Campground, seasonal resort, and lodge land must use a land rate that reflects its use.



Resources

Definitions

- Refer to the [BC Assessment Glossary page](#) for term definitions.

Related Policies

- [Hotels and Motel Properties Policy](#)
- [Manufactured Home Properties Policy](#)
- [Recreational Properties \(Class 08\) Policy](#)
- [Tourist Accommodation Assessment Relief Act \(TAARA\) Policy](#)

