

Heritage Site Properties Policy

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Purpose

This Assessment Policy ensures that BC Assessment (BCA) consistently and accurately values property that is, or includes, designated and/or non-designated heritage sites as defined under the *Heritage Conservation Act*. Designated heritage buildings are out of the scope of this policy.

Note:

While these sites are commonly known as archaeological sites, the term heritage site will be used throughout this policy to maintain consistency with legislation.

Heritage Site Importance

An archaeological or heritage site is land, whether designated or not, that has heritage value to British Columbia, a community, or an aboriginal people.

BCA reviews heritage site properties to:

- adhere to legal direction to consider any factors that may impact value as per the Assessment Act and other related legal direction;
- produce an accurate and uniform assessment roll and other property information products;
- ensure heritage sites are accurately valued, classified and exempt; and
- provide heritage site property owners, local governments, and regional districts with accurate and uniform property assessments.

Policy Statements

- 1. Prior to making any valuation adjustments to a heritage site, a full review must be undertaken as per <u>Heritage Site Property Review Requirements</u>.
- 2. Adjustments to heritage sites must only be made according to <u>Heritage Site</u> <u>Property Adjustment Requirements</u>.

Heritage Sites Requirements

Heritage Site Property Review Requirements

- 1. Prior to making any valuation adjustments to a heritage site, a full review must be undertaken including:
 - identifying the extent of the heritage site in relation to the subject property's boundaries;
 - reviewing information from Provincial Archaeological Site Inventory, Archaeological Impact Assessment (AIA), and/or other archaeological reports; and
 - determining impacts of heritage considerations on highest and best use (e.g., restrictions on use, remediation costs to be able to develop, etc.), if any.

Heritage Site Property Adjustment Requirements

- 1. Valuation adjustments made to a heritage site (e.g., for stigma, limited use) must be able to be isolated from other market variables and be supported by market evidence.
- 2. For heritage sites that have been confirmed by the Provincial Heritage Registry (BC Register of Historic Places) but have not had a heritage inspection or AIA, adjustments to reflect costs of future inspection(s) and AIA must be made against the land value, as applicable.

Resources

Definitions

- Refer to the <u>BC Assessment Glossary page</u> for term definitions.
- Archaeological Impact Assessment: studies involving a visual inspection of the property by a qualified professional archaeologist that may require subsurface testing to determine if buried materials are present – BC Association of Professional Archaeologists
- Heritage Inspection: "a physical examination and other research necessary
 - (a) to identify the heritage value of property or a portion of it, and
 - (b) to establish, if the property is a heritage site or heritage object,
 - (i) the need for protection and conservation, or
 - (ii) conformance with heritage protection requirements"
 - Heritage Conservation Act

Related Policies

- Highest and Best Use Policy
- Industrial, Commercial and Investment (ICI) Land Policy
- Mixed-Use Development Land Policy

References

External

- Assessment Act s. 19(3)h and 19(10)
- Heritage Conservation Act
- BC Archaeological Information Request Form
 - Request archaeological information and advice for a particular heritage site (no login required)
- BC Archaeology Branch
- BC Association of Professional Archaeologists
- Provincial Archaeological Report Library (PARL)
 - Web-based library of archaeological reports (permit reports) consisting of scientific and technical site information, may need professional assistance in interpreting (requires login)
- BC Register of Historic Places
 - Web application shows registered historic places across BC and their recognition level (municipal, provincial, etc.)
- Remote Access to Archaeological Data (RAAD)
 - Web application shows registered archaeological sites and heritage sites across BC (required login, very limited access)