

# Leases, Permits and Other Tenures Policy

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## Purpose

This Assessment Policy ensures that BC Assessment (BCA) consistently processes lease, license or permit (tenure) renewals, adds, cancellations and transfers where documentation has been received in the field office. If there is an occupier under the tenure, then the area occupied is assessable.

## Leases, Permits, and Other Tenures Importance

The following persons or properties are assessable, as provided for by the Assessment Act:

- Owners, as that term is defined in the *Assessment Act*, and which includes:
  - Registered owner of a life estate, the tenant for life.
  - Registered holder of the last registered agreement for sale and purchase.
- Occupiers, as referred to in section:
  - 26 (Crown land, or improvements or land and improvements)
  - 27 (otherwise exempt land or improvements or land and improvements)
  - 28 (municipal land or improvements or land and improvements)
- Occupiers of railway land (section 25).
- Owner of improvements on land where the land is under other ownership (section 30(1)).



## Policy Statements

1. BCA must send the Taxing Authority Information Request to each taxing authority by July 31 each year, reminding them to submit occupier changes.
2. If there is an occupier under tenure, then assess the property. If it is not occupied, do not assess the property.
3. The lease date as noted on the signed assignment of lease must be used when determining the lease assignment start date, not the date on any endorsements.
4. Lease transfers, permits and other tenures completed on behalf of another assessment must be tracked via workflow record and the destination BCA office notified.
5. Major industry property (MIP) and electric power group (EPG) tenures must be sent to the Specialized Cost Property – MIP and EPG team for review and processing.



## Leases, Permits, and Other Tenures Requirements

### Leases, Permits and Other Tenure Assessability Requirements

1. The following persons or properties are assessable, as provided for by the *Assessment Act*:
  - Owners, as that term is defined in the Assessment Act, and which includes:
    - Registered owner of a life estate, the tenant for life.
    - Registered holder of the last registered agreement for sale and purchase.
  - Occupiers, as referred to in section:
    - 26 (Crown land, or improvements or land and improvements)
    - 27 (otherwise exempt land or improvements or land and improvements)
    - 28 (municipal land or improvements or land and improvements)
  - Occupiers of railway land (section 25).
  - Owner of improvements on land where the land is under other ownership (section 30(1)).

A change in a tenure holder is deemed to be a transfer.

### Crown Lease Requirements

1. Crown land within a municipality that is occupied or ceases to be occupied for part of the current tax year must be issued a supplementary assessment.
2. Crown land not within a municipality (i.e., is rural) that is occupied or ceases to be occupied for part of the current tax year must not be issued a supplementary assessment but must be processed for the working tax year.
3. Expired/cancelled crown leases must be processed as follows:
  - if it is a surveyed parcel, leave the folio on the roll in the name of the Crown;
  - if there are improvements on the parcel, check with an appraiser if the parcel is still occupied, if so, change to unregistered occupier (i.e., simply occupies).
  - if it is an unsurveyed parcel make the folio inactive and note on the folio:
    - license/lease cancelled;
    - date of cancellation; and
    - reason for cancellation.

**Note:**

Leases that have expired on surveyed Crown lands are retained on the assessment roll under a new assessment roll number as their might be outstanding taxes to be collected and the former leases will be required. Similarly, a folio that is deleted on a supplementary roll can be entered as exempt only on new folio numbers.

4. Park use permits, land use permits, special use permits, licenses of occupation, and rights-of-way over Crown Land must be deleted upon expiry.



5. New leases for an area within a controlled recreation area (CRA) with the same occupier must be reflected using a new parcel record and linked to the same property record.

### Port Metro Vancouver Lease Requirements

1. Differences in BCA land size and that reported on the PMV Advice Notice Report document must be reviewed by an appraiser.

### Federal (National Park) Lease Requirements

1. Land and/or improvements held or occupied otherwise than by, or on behalf of the Crown, will be assessed in accordance to the *Assessment Act*, sec. 26 and 27.

### Municipal and Regional District Lease Requirements

1. Properties owned by a municipality or regional district must be exempt.
2. Leased municipal or regional district property, or a portion thereof, must be assessed on a separate property record.
3. BCA must send the Taxing Authority Information Request Template to each municipality and regional district by July 31, this form is used to
  - capture new, revised, or cancelled leases; and
  - collect current information regarding occupiers/lessees of properties owned by the taxing jurisdictions.
4. BCA must send a reminder Taxing Authority Information Request by October 1 to each taxing authority that has not yet submitted information.

### Health Authority Lease Requirements

1. Property, or any portion of, owned by a health authority and used by or on behalf of the health authority for health a care purpose must be exempt from taxation.
2. Property, or any portion of, owned by a health authority but:
  - not used for the purposes of the *Health Authorities Act*; or
  - not used by or on behalf of the health authoritymust be taxable on the assessment roll in the name of the health authority or occupier, as applicable. Refer to [Occupiers Policy](#).
3. Property, or any portion of, being used by or on behalf of a health authority for the purposes under the *Health Authorities Act*, sec. 5 or the *Board and Council Purposes Regulation* qualifies for exemption from taxation as long as ownership and purpose requirements are also met.
4. Property, or any portion of, not being used for purposes under the *Health Authorities Act* (e.g., rented residential property) will not qualify for exemption under sec. 15(1) but may still qualify under the *Health Authorities Act*, sec. 15.01(2). Refer to [Health Authority Properties Policy](#).



## Railway Lease Requirements

1. Leased railway land must be assessed according to the *Assessment Act*, sec. 25 if it meets the criteria under that section of the Act.
2. Leased railway land assessed that meets the criteria under the *Assessment Act*, sec. 25 must be assessed on a separate folio in the name of the lessee/occupier.

## Major Industrial Property (MIP) and Electric Power Group (EPG) Tenure Requirements

1. MIP and EPG tenures must be forwarded to the Specialized Cost Properties – MIP and EPG mailbox to:
  - determine assessability;
  - advise on whether tenure should be added to the roll; and
  - advise on valuation.



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.

## Resources

### Definitions

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

### Related Policies

- [Occupiers Policy](#)

### References

- [Tantalus GATOR](#)



## Appendices

### Appendix 1: Frequently Asked Questions

- 1. An assignment of a lease, signed by all parties (assignor, assignee and Crown lands) was received with one date, but then there was an endorsement received with a different date. Which date is the date to use when determining when the lease assignment began?**

Use the date on the signed assignment of the lease. The endorsement is an internal administrative document that does not affect the legal effectiveness of the assignment.





## Appendix 2: Special Use, Park Use, and Resource Use Permit Numbers

### Special Use Permits (SUP)

Controlled by FLNRORD, SUPs give non-exclusive authority to a person/company to occupy and use an area of Crown land for an intended use in accordance with provincial regulations.

### Park Use Permits (PUP)

Controlled by BC Parks, a PUP is a licence authorizing an activity or a course of behaviour or conduct, or the occupancy, use, development, exploitation or extraction of a natural resource on or in a park or conservancy.

### Resource Use Permits (RUP)

Controlled by FLNRORD. A licence authorizing an activity or course of behaviour or conduct or the occupancy, use, development, exploitation or extraction of a natural resource on or in a recreation area.

### Road Permits

Controlled by FLNRORD, these permits are issued for roads required by logging companies to acquire access to main-line logging roads or to their logging operations.

## Trap Line Cabins

Trap Line Cabins are exempt from liability to assessment under the *Exempt Interests Regulation*, s.2(b).

1. BCA would be notified of registered cabins via SUP, RUP or PUP (Crown Land Registry) but not through an LTSA feed.
2. If the minister of water, land and air protection has registered a site location via the Wildlife Act then it is likely they have built it for a specific reason, in a specific location and are aware of where the cabins are dotted on a provincial map.
3. If the cabin is noted in Tantalus, it is approved and exempt.
4. If the cabin is not in Tantalus, that means it is not approved, is taxable.
5. Cabin owners should never be tax exempt unless they are registered and BCA receives proper documentation from Crown Land.



## Appendix 3: Airport Authority and Airspace Leases

### Leases at Various Airports

#### **Crown Provincial or Federal Airports**

Airports that are owned by the Crown Provincial or Crown Federal will be handled similarly to Crown Provincial leases. The *Assessment Act*, sec. 26(5) would apply for part year supplementary. Vancouver International Airport is an example of this type of lease.

#### **Municipal Airports**

Airports that are owned by a municipality will be handled similarly to municipal leases. Abbotsford International Airport is an example of this type of lease.

#### **Private Airports**

Airports that are owned by an individual or company would be handled as private leases. Pitt Meadows Airport is an example of this type of lease.

### Airspace Leases

#### **Airspace Leases**

Airspace parcel means a volumetric parcel, whether or not occupied in whole or in part by a building or other structure, shown as such in an air space plan.

