



Recreational Properties (Class 08) Policy

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Purpose

This Assessment Policy ensures that BC Assessment (BCA) consistently classifies recreational properties (campgrounds), a category of short-term overnight commercial accommodation properties (STOCAPs) and applies Class 08 – Recreational Property/Non-Profit Organization according to the [*Prescribed Classes of Property Regulation, B.C. Reg. 438/81*](#)



Policy Statements

1. Land that meets the [Class 08 Qualifying Use Requirements](#), as set out in section 8 of the Regulation, must be placed in Class 08.
2. *De minimis* improvements must not be assessed.
3. Land beneath *de minimis* improvements must be classified as if unimproved.
4. Land used for campgrounds must be classified according to [Class 08 Campgrounds Requirements](#).



Recreational Properties (Class 08) Requirements

Class 08 Qualifying Use Requirements

1. Land placed in Class 08 must be used solely (exclusively) for one of the prescribed outdoor recreational facility or non-profit activities or uses identified in the Regulation, sec. 8, that meet the requirements in that section, as applicable.
2. Land used for one of the prescribed activities or uses as well as a shared use must not be placed in Class 08 (in whole or in part) unless the shared use is also one of the prescribed uses.
3. Improvements must not be placed in Class 08 except those improvements listed in the Regulation, sec. 8(1)(b).

Class 08 General Requirements

1. *De minimis* improvements must not be assessed.

Note:

A good rule of thumb for determining if improvements are *de minimis* is to consider whether:

- when valued together, the minor improvements on a parcel of land have a value of \$10,000 or less; or
- the individual improvement is so small that it could not accommodate two or three people standing together.

2. Land beneath *de minimis* improvements must be classified as if unimproved.

Class 08 Campground Requirements

1. Land used for a campground or a purpose ancillary to camping must be classified as Class 08 except:
 - for fully or partially serviced campgrounds, attribute between three and five percent of the value of the land used to provide camping to Class 06 depending on the quality of the site servicing (i.e. better quality site servicing would justify a percentage at the higher end of the range).

Note:

Land used for camping includes the campsites and/or RV pads actually used for overnight accommodation. Ancillary purposes include a buffer zone between and around the campsites, access and hiking trails, picnic areas, land used for fire pits, or any other area of land that supports, facilitates, or enhances the activity of camping.

As a general guideline, if access to the land is included in the camping fee, it may generally be considered to be used for camping or ancillary purposes. If the area is off limits to campers, it is not used for camping. For split use properties, land that is accessible to campers as well as non-Class 08 users of the property (e.g., hotel guests, marina users, etc.) should be classified according to the non-Class 08 use.



2. Land surrounding a campground (i.e., that land which is not used for camping or ancillary purposes) must be classified in accordance with the Regulation.
3. Land under significant structural improvements (e.g., shower building) or associated with improvements of significant value must be placed in the same property class as the improvement.
4. Where the user of the campsite or RV pad has acquired an exclusive right to a specific site in exchange for a long-term membership, lease or license (e.g., the user acquires exclusive rights for at least half the year):
 - the land must be placed in Class 01 – Residential; and
 - the improvements should be split between Class 01 – Residential and Class 06 – Business and Other in proportion to the area occupied by the exclusive use sites.

<p>Note: Travel trailers, campers, and motor homes are not generally assessable as improvements. They are specifically exempted from the application of the <i>Manufactured Home Tax Act</i>.</p>
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5. Land used for, or in conjunction with, a swimming pool that is used solely by campers on a property with a campground must be placed in Class 08 (despite it not being a public swimming pool).
6. Campground improvements that are:
 - located on land used exclusively for camping; and
 - less structural in nature and can be considered part of the land value or part of the outdoors (e.g., roads, parking lots, paths, trails); or
 - *de minimis* in value;must not be valued as a separate improvement(s) as their value will be included in the Class 08 land.
7. Improvements on campgrounds that are significant (i.e., not *de minimis*) and/or structural must be valued and classified according to their use as per the Regulation.



Resources

Definitions

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

Related Policies

- [Campground, Seasonal Resort, and Lodge Properties Policy](#)
- [Golf Course and Driving Range Properties Policy](#)
- [Industrial, Commercial and Investment \(ICI\) Land Policy](#)
- [Manufactured Home Properties Policy](#)
- [Places of Public Worship Properties Policy](#)
- [Tourist Accommodation Assessment Relief Act \(TAARA\) Policy](#)

References

- [Assessment Act, R.S.B.C. 1996](#)
- [Industrial and Business Property Exemption Regulation, B.C. Reg. 485/83](#)
- [Manufactured Home Tax Act, R.S.B.C. 1996, c. 281](#)
- [Prescribed Classes of Property Regulation, B.C. Reg. 438/81](#)
- [Tourist Accommodation \(Assessment Relief\) Act, R.S.B.C. 1996, c. 454](#)
- [Tourist Accommodation \(Assessment Relief\) Regulation, B.C. Reg. 405/88](#)
- [Travel Manufactured Home Exemption Regulation, B.C. Reg. 383/88](#)



Appendices

Appendix 1: Frequently Asked Questions

1. What does “rural area” mean?

“Rural area” is defined in the [Assessment Act, sec. 1\(1\)](#). R.

Land used for overnight commercial accommodation within municipalities will not qualify for Class 08 – Recreational Property/Non-profit Organization under section the *Prescribed Classes of Property Regulation*, sec. 8(1)(c); however, it may qualify under section 8(1)(a).

2. Will land used for parking, if the parking is ancillary to the overnight accommodation or the outdoor recreational activity, be included in Class 08 under section 8(1)(c)?

If the parking lot is paved, the land will be considered improved (Class 06) unless the paving is *de minimis*. Land under improvements is not Class 08 land (Regulation, sec. 8 (1)(c)(iii)) so it would also fall under Class 06.

3. Do the overnight commercial accommodation and the outdoor recreational activity have to be carried out on the same parcel?

No, but the parcels must be contiguous if the activity and accommodation are not on the same parcel.

4. What does “contiguous” mean?

“Contiguous” has been considered in the context of overnight accommodation strata lots. The [BCA Glossary](#) defines “contiguous” as legal parcels that are adjoining or touching, or in sufficiently close proximity.

5. What does “land under improvements,” mean?

The phrase, “land under improvements,” is intended to capture the footprint of the improvement. The footprint of land should be in the same property class as the improvement.

6. What if the predominant purpose for which the overnight commercial accommodation is offered is for an outdoor activity that is not included in the list of outdoor recreational activities (e.g., the facility primarily promotes gold panning)? Will the land qualify for Class 08 under section 8(1)(c)?

No. The predominant (primary) purpose of the overnight commercial accommodation must be to facilitate one of the listed outdoor recreational activities. It is not sufficient that an outdoor recreational activity (e.g., wildlife viewing) can also be carried out on the property. It may help to ask yourself whether the accommodation property would exist if it were not for the outdoor recreational activity associated with it.

7. What does “organized” mean?

The ordinary definition of “organized” suggests that some action should be taken by the property owner/operator to facilitate the activity so it is not sufficient that the outdoor recreational activity is something that can merely be carried out on the



property. However, it remains a bit of grey area as to what kind of action will satisfy the requirement that the outdoor recreational activity be organized. Please contact Legal Services with specific questions.

8. What does “guided” mean?

An activity may be considered “guided” when the operator (or an employee or contractor) accompanies and/or assists the guests in carrying out the outdoor recreational activity. Some overt action is required.

9. Does a significant structural improvement on a campground (e.g., a shower building), which falls within Class 06, qualify for TAARA?

If the Class 06 improvement and associated land is either necessarily ancillary to camping or used exclusively by the guests, it can benefit from TAARA.

10. Does land used for long-term camping attract Class 01 or 08?

Land used for camping only qualifies for Class 01 if the user has acquired an exclusive right to use a campsite for at least six consecutive months of the year in exchange for some annual lease payment, a membership fee, seasonal fee, or share purchase. This conclusion applies even if the campsite is used for short-term camping or RV storage the remainder of the year.

11. If a campground has a significant amount of improvements in the way of site servicing, what amount of the land used for camping (e.g., the provision of overnight accommodation to guests) should be attributed to Class 06?

Attribute between three and five percent of the value of the land used for overnight accommodation to Class 06 depending on the quality of the site servicing. TAARA would apply to this Class 06 land and the improvements because they are necessarily ancillary to the provision of overnight accommodation to guests.

