

## Guide to Completing the General Application for Farm Classification

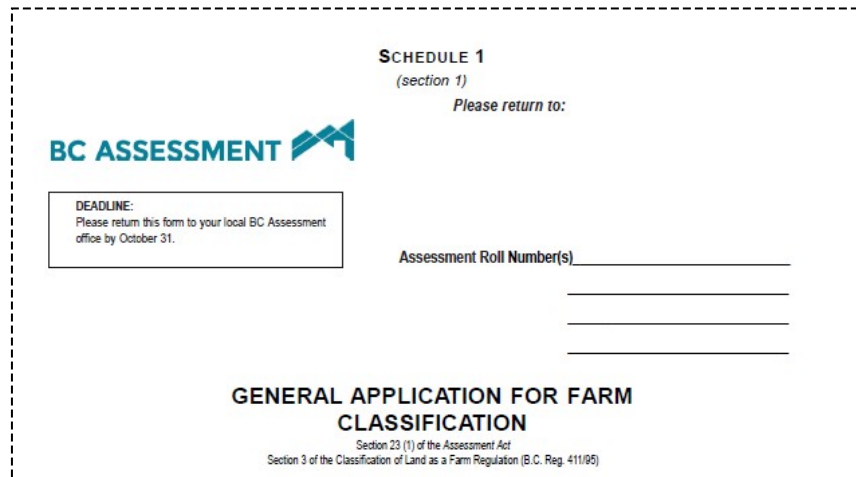
**Important:** New Applications for Farm Classification **must** be submitted by the legislated deadline of **October 31**, for consideration for the next assessment and tax year. Late applications will not be accepted and customers will need to reapply the following year.

### Instructions and Examples

This document is to assist property owners in filling out the General Application for Farm Classification. The application form is designed to accommodate many different farm products, so not every section will be applicable to every farmer. **Please do not fill out this document.** Use the General Application for Farm Classification Form located at [www.bcasassessment.ca/forms](http://www.bcasassessment.ca/forms).

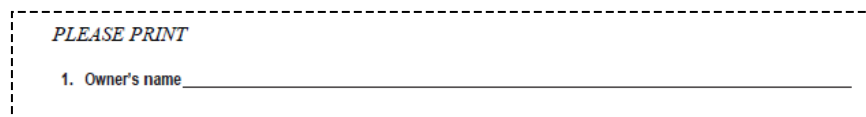
In order for land to qualify for farm class, both an application and qualifying farm activity/income are required.

### Roll Number(s):



List any applicable roll numbers in the space provided, using the format of Area – Jurisdiction – Roll Number. Assessment Roll Number is a unique identifier for each property. You can find it at the top right hand corner of your most recent assessment notice. Additional roll numbers (if needed) can be added on an extra page and attached to the form.

### Section 1:



Provide the names of owners registered on title for the property under application.

## Section 2:

2. Owner's address \_\_\_\_\_  
 \_\_\_\_\_

Farm address(es) or legal description(s) of property(ies) under application \_\_\_\_\_  
*(if different from above)*

Provide your mailing address, and farm street address or legal description if different from mailing address.

## Section 3:

3. Type of farm operation \_\_\_\_\_  
*(for example: beef, vegetables, poultry, horse rearing, etc.)*

List the farm activities that are currently on the property, or that you plan to develop. e.g. Eggs, vegetables, cherries.

## Section 4:

4. Total area of land under application \_\_\_\_\_ acres or \_\_\_\_\_ hectares

Assessment Roll # or Legal Description	Cultivated - Dry area	Cultivated - Irrigated area	Pasture area	Unimproved area	Waste area	Total area	Fenced area	O-Owned L- Leased

Detail the extent of land development for agricultural use by providing either area or percentage of total property size in each category. The total from all lines should add up to the total of all land under application.

- "Cultivated - Dry" means stumps and rocks are removed and the land is not irrigated.
- "Cultivated - Irrigated" means stumps and rocks are removed and the land is irrigated.
- "Pasture" means grazing lands where trees have been cleared but stumps or rocks may be present.
- "Unimproved" refers to land that hasn't been altered for growing crops, such as land covered in trees and shrubs.
- "Waste" land is unusable for farming.
- NOTE: If the land on your property doesn't fit these categories, please feel free to rename the columns appropriately (e.g. Range Land, Orchard, etc).

## Section 5:

5. Is all or part of this land in the Agricultural Land Reserve (ALR)?  yes  no  
 If only part, what amount of the land is in the ALR? \_\_\_\_\_ acres or \_\_\_\_\_ hectares

Provide the amount, if any, of land which is within the ALR, if known.

## Section 6:

6. Is there any housing located on the property?  yes  no  
 If yes, how many houses? \_\_\_\_\_  
 If yes, who lives there?  owner  farm labourer  tenant  other  
 Is all the housing occupied by somebody involved in the day-to-day activities of the farm?  yes  no  
 If no, please explain: \_\_\_\_\_

How many dwellings are on the property and who lives in them? This is required to determine whether any of the dwellings are eligible for tax exemptions.

## Section 7:

**For fully operational farms, report your production and sales in the applicable parts of Section 7. If your farm is in the planning and development stage, report your development plan in Section 8.**

7. **Past or unrealized income from qualifying agricultural products or horse stud services provided**  
 Please list below details of farm income generated from the farm operation during the current taxation year or the most recent reporting period. **Sales receipts or other proof of income must be submitted with this application.** If no farm income has been generated and you are applying for farm class on land being developed as a farm, please go directly to section 8 of this form.  
 Reporting Period: \_\_\_\_\_ to \_\_\_\_\_  
(mm/dd/yyyy) (mm/dd/yyyy)

If you have had sales of qualifying agricultural products on your property during the year preceding application, report them in section 7. Reported farm production must be accompanied by receipts or sales logs to verify farm gate income. Include all applicable livestock or nursery purchase receipts and all livestock processing receipts.

A full list of qualifying agricultural products, as well as farm activities that do not qualify, is included in the *Classification of Land as a Farm Regulation* (BC Reg 411/95). Sales of value-added products and derivatives of agricultural products are not qualifying farm sales. You can only claim the value of the raw products produced on the farm. You can view the Farm Regulation at [www.bclaws.ca/civix/document/id/complete/statreg/411\\_95](http://www.bclaws.ca/civix/document/id/complete/statreg/411_95).

Here are some general examples of how to report your income. Your situation may vary from the examples shown:

**INCOME FROM PAST SALES, INCLUDING BREEDING PRODUCTS, AND HORSE STUD SERVICES PROVIDED**

**Livestock born and raised on the property (including horses)**

Type of Livestock	Year Born	Quantity Born	Quantity Sold	Date Sold	Gross Income From Livestock Sold a	Processing Costs if applicable b	Gross Income Less Process Costs a - b
EX: Cattle	2012	9	8	Sept 15	\$ \$4000	\$ \$1500	\$ \$2500
					\$	\$	\$
					\$	\$	\$

Processing costs such as slaughter, cutting and wrapping costs should be deducted ONLY if the reported sale price included those costs.

If you have sold livestock which was born and raised on your property, report those sales in the "Income from Past Sales" section. Attach any receipts from the sale of livestock, as well as receipts from any processing. All processing must be done at a licensed slaughter facility.

**Livestock purchased and raised (including horses)**

Type of Livestock	Purchased			Sold			Gross Income from Livestock Sold a - b = c	Processing Costs if applicable d	Gross Income Less Process Costs c - d
	#	Weight (if applicable)	Cost b	#	Weight (if applicable)	Price a			
EX: Horse	1	n/a	\$2000	1	n/a	\$5000	\$3000	n/a	\$3000
Beef	9	2250 lbs	\$2340	9	7650 lbs	\$7956	\$5616	Sold live	\$5616

Processing costs such as slaughter, cutting and wrapping costs should be deducted ONLY if the reported sale price included those costs.

If you bought and resold livestock, report it as shown above. Include receipts from the purchase and sale of animals, as well as any processing receipts if applicable. For horse sales, provide the contact information for purchaser and seller.

**Poultry and Egg Production**

Type of poultry (e.g. layers, broiler, turkeys)	Flock Size	Quantity Produced	Units (birds, doz eggs, etc.)	Quantity Marketed	Sale Price a	Purchase Price if applicable b	Processing Costs if applicable c	Sale Less Purchase Less Process Costs a - b - c
EX: Layers	50	1200	doz eggs	1200	\$ \$5400	\$ n/a	\$ n/a	\$ \$5400
broilers	50	100	birds	100	\$ \$1500	\$ n/a	\$ \$150	\$ \$1350
					\$	\$	\$	\$

If you are producing eggs, report the total quantity produced, and the quantity marketed (sold), typically in dozens of eggs. Report the total sale price (price per dozen X dozens sold).

If you are raising meat birds, record your flock size, the number of birds you've produced, and the number of birds you've marketed (sold) in the reporting period. Record your total sale price (price per bird X number of birds sold).

**Other Qualifying Agricultural Products** (e.g. field crops, aquaculture, horticulture, breeding products)

Type of Farm Production	Area in Production	Quantity Produced	Quantity Marketed	Sale Price a	Purchase Price if applicable b	Sales Less Purchase Price a - b
Apples	2.5 acres	75,000 lbs	70,000 lbs	\$45,000	n/a	\$45,000
				\$	\$	\$
				\$	\$	\$

If you have qualifying farm income from agricultural products which don't fit into the preceding categories, record them in this section. Be sure to include any applicable purchase and sale receipts.

Total Income from Sales of Qualifying Agricultural Products (A)	\$
Total Income from Horse Stud Services Provided (B)	\$

Add up all income reported throughout section 7 to arrive at the Total Income from Sales of Qualifying Agricultural Products. If you've received income from horse stud fees, report it here. Please ensure you've included any relevant receipts.

**UNREALIZED VALUE FROM PRODUCTS HELD FOR SALE AND TO BE SOLD WITHIN THE NEXT YEAR**

Unrealized value refers to the value of qualifying agricultural products such as crops and livestock that have been produced on the land in the reporting period that have not been sold but are available for sale in the following year. With respect to livestock, only livestock held for human or animal consumption is considered. If you make a claim here, you may NOT claim that value in the following year when the product is sold.

**Livestock Raised and Held for Producing Food for Human or Animal Consumption and Other Qualifying Agricultural Products** (e.g. crops)

Type of Livestock or Other Product	Quantity Held Over	Purchase Date	Purchase Cost	Market Value Per Unit	Estimated Value (minus purchase cost)
			\$	\$	\$
			\$	\$	\$
			\$	\$	\$

Total Value of Qualifying Agricultural Products Held for Sale the Following Year (C)	\$
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**Summary of Income**

Total Income from Sales of Qualifying Agricultural Products (A)	\$
Total Income from Horse Stud Services Provided (B)	\$
Total Value of Qualifying Agricultural Products Held for Sale the Following Year (C)	\$
<b>TOTAL INCOME (A + B + C)</b>	\$

Any products held for sale in the upcoming year may be reported in this section. However, it is important to note that if you claim products held for sale this year, you may NOT claim the sale of this product in the following reporting period.

## Section 8

8. **Farm Development Plan:** If you are applying for farm class on land being developed as a farm, describe your development plans below. Additional information can be recorded in section 11.

**Crops**

Crop to be Planted	Area Prepared	Date of Planting	Proposed Date of Harvest	Expected Yield a	Expected Price b	a x b
Blueberries	2 ac	June, 2018	Fall 2018	25600 lb	\$ \$1/lb	\$ \$25600
					\$	\$
					\$	\$

**Livestock (including horses and poultry)**

Type of Livestock/Poultry	Quantity Purchased	Quantity Produced	Proposed Date of Sale	Sale Price a	Purchase Price if applicable b	a - b
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$

Year that gross annual value requirements for the farm will be achieved \_\_\_\_\_

Complete a farm development plan if you have no information to report in Section 7 (Past Farm Production) or 13 (Land Leased to a Farmer). There must be sufficient detail to confirm the land being developed as a farm will meet the income requirements at the proposed date of harvest. If you require more space to provide this information, please attach additional sheets. **Refer to Section 8 of the *Classification of Land as a Farm Regulation* for specific requirements by farm type.**

You can assist BC Assessment in evaluating your farm development plan by attaching a copy of your business plan or other information in support of your application. Include any receipts or invoices relating to your farm development, such as tree orders, and the purchase of livestock.

## Section 9

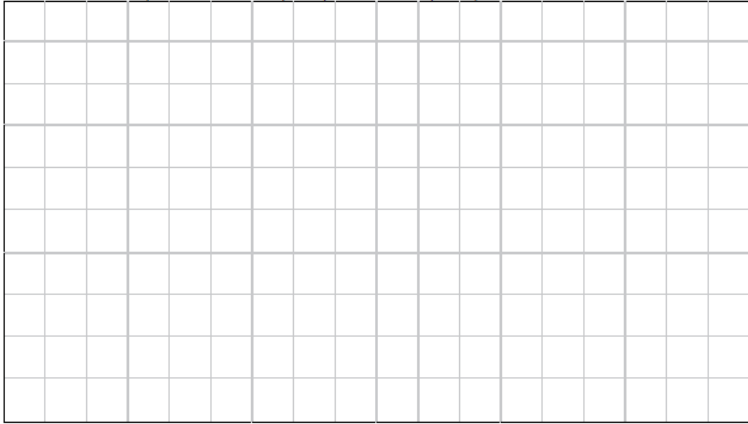
9. Are the farm buildings and structures *planned* *under construction* *completed*

If under construction, when will the construction be completed? \_\_\_\_\_

Use section 9 to inform us about any construction planned on your property and the expected date of completion. Land being developed as a farm can only qualify if the necessary infrastructure is in place.

## Section 10

**10. Farm Site Plan**  
Please draw the layout of the property under application. Locate and label buildings, fenced areas, cropped areas and unused areas. (Show areas where crops are planted and to be planted).



Use section 10 to draw a general diagram of your farm site. This will assist BC Assessment staff during on-site inspections. Please show buildings, various planted areas, pens, etc.

## Section 11

**11. Additional information in support of the application** *(attach if necessary)*

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Use this section to provide any additional information you feel may be relevant, or useful in support of this application. You may also attach any supporting documents you would like to be considered in conjunction with your application such as purchase and sales receipts, plant orders, or receipts from work done (irrigation, etc).

## Section 12

**12. Signature**

I certify that the information given in this application and in any attached documents is true and correct to the best of my knowledge. I understand that the land will not be classified as a farm if the requirements of B.C. Regulation 411/95 are not met.

Owner's Signature <i>(Owner includes the holder of a lease from the Crown)</i>	Home Telephone #
Date (mm/dd/yyyy)	Work/Cell #
	Email Address

**Your application cannot be processed unless it has been signed by the property owner.** Include the date you signed the application, and your contact information.



## Section 13

### 13. Land Leased to a Farmer

If you are leasing all or part of your property to a farmer, please provide a copy of your lease or complete the lease information form below, which will be considered the lease document for purposes of section 7 of B.C. Reg. 411/95. If you provide a copy of your own lease, please ensure that the lease includes the information requested below and if it does not, please provide the information. Please note that the lease fee does not qualify as farm income.

**PLEASE PRINT**

Assessment Roll No. <i>or</i> Legal Description	
Lease Start Date (mm/dd/yyyy) _____	Term of Lease _____ years
Lease Expiry Date (mm/dd/yyyy) _____	
Lease Fee \$ <input type="text"/>	Use of leased land: <i>Pasture</i> <i>Crop</i> <i>Other</i> (specify) _____
Please Check (what is included in the lease?)	
<i>Land</i> <i>Farm Buildings</i> <i>House</i>	Area Leased _____ acres (or) _____ hectares
_____ <i>Lessor Name (owner)</i>	_____ <i>Lessee Name (farmer)</i>
_____ <i>Address</i>	_____ <i>Address</i>
_____ <i>City</i> <i>Postal Code</i>	_____ <i>City</i> <i>Postal Code</i>
_____ <i>Telephone #</i>	_____ <i>Telephone #</i>
_____ <i>Signature</i> <i>Date (mm/dd/yyyy)</i>	_____ <i>Signature</i> <i>Date (mm/dd/yyyy)</i>

When land is being farmed by someone other than the property owner, you must submit a written lease along with your application. You can either provide a copy of an existing lease, or complete Section 13 of the Application form. To be valid for assessment purposes, a lease must clearly identify the land, and include the amount being paid to lease it, the names and signatures of the property owner and farmer, a start date, signing date, the size of the land being leased, how the farmer is using the leased land, and duration of the lease or lease expiry date. (It is a common error to leave the lease expiry date field blank, but this is required information.)

BC Assessment can only process the application, and grant farm class on a leased property, if all of the information requested in the lease document is provided.

Note that the lease fee does not qualify as farm income for assessment purposes. In the case of land leased to a farmer, there must be production and sales of farm products in sufficient amounts to qualify the land.



## Important Dates:

The *Classification of Land as a Farm Regulation* requires that your application be submitted no later than October 31 of each year, for farm class to be granted for the following year.

## Forms and further information:

General Application for Farm Classification form:

<https://eforms.bcasessment.ca/General%20Application%20for%20Farm%20Classification.pdf>

General Application for Farm Classification form – Fillable PDF:

<https://eforms.bcasessment.ca/General%20Application%20for%20Farm%20Classification%20-%20Fillable.pdf>

Additional information on Farm Classification: <https://www.bcasessment.ca/Services-products/property-classes-and-exemptions/farm-land-assessment/farm-classification-in-british-columbia/Apply-for-farm-classification>

Farm Classification Regulation and interpretative guide:

[https://info.bcasessment.ca/services-and-products/Shared%20Documents/BCAL15102%20BCA farm brochure digital.pdf](https://info.bcasessment.ca/services-and-products/Shared%20Documents/BCAL15102%20BCA%20farm%20brochure%20digital.pdf)

## Contact Us:

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