



Assessment Act

PRESCRIBED CLASSES OF
PROPERTY REGULATION

B.C. Reg. 438/81

Filed and effective November 2, 1981
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Consolidated Regulations of British Columbia

This is an unofficial consolidation.

B.C. Reg. 438/81 (O.C. 2198/81), filed and effective November 2, 1981, is made under the *Assessment Act*, R.S.B.C. 1996, c. 20, ss. 19, 20.4, 22, 23 and 74.

This is an unofficial consolidation provided for convenience only. This is not a copy prepared for the purposes of the *Evidence Act*.

This consolidation includes any amendments deposited and in force as of the currency date at the bottom of each page. See the end of this regulation for any amendments deposited but not in force as of the currency date. Any amendments deposited after the currency date are listed in the B.C. Regulations Bulletins. All amendments to this regulation are listed in the *Index of B.C. Regulations*. Regulations Bulletins and the Index are available online at www.bclaws.ca.

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Assessment Act

PRESCRIBED CLASSES OF PROPERTY REGULATION

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Interpretation

0.1 In this regulation, “**gathering pipeline**” means a pipeline used for the transportation of

- (a) natural gas from a well-head to the intake valve at a scrubbing, processing or refining plant which precedes the transfer of gas to a transmission line or a distribution line, or
- (b) petroleum or a petroleum product from a well-head to the intake valve at a refining, processing or storage facility which precedes transfer of the petroleum or petroleum product to a transportation line.

[en. B.C. Reg. 449/2003, s. 1.]

PART 1 – PRESCRIBED CLASSES OF PROPERTY

Class 1 – residential

1 (1) Class 1 property shall include only:

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as that person’s residence,
 - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a provincial mental health facility as defined in the *Mental Health Act*, or
 - (C) a hospital for the care of the mentally or physically handicapped,
 - (iii) a strata accommodation property except, subject to subparagraph (iii.1), if
 - (A) the owner of the strata accommodation property has the right to use the property for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed,
 - (B) either

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- (I) the owner exercises the owner's right to use that property, or
 - (II) in respect of more than 50% of the strata accommodation properties in the strata plan or contiguous strata plans, the owners exercise their right to use their property
 - for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed, and
 - (C) the owner of that property supplies the information as required under section 11 in respect of the property,
 - the property is included in class 1 but not in respect of that part of a year equal to the number of days, if any, by which the number of days reported under section 11 (a) for the property exceeds 36 days,
 - (iii.1) a strata accommodation property in a strata plan or contiguous strata plans that is owned by an owner or, if the owner is a corporation, any affiliate of the owner, if the owner and any affiliates of the owner own more than 14 strata accommodation properties in the strata plan or contiguous strata plans,
 - (iii.2) a leasehold accommodation property except, subject to subparagraphs (iii.3) and (iii.4), if
 - (A) in respect of each leasehold unit in the leasehold accommodation property, the lessee of the leasehold unit has the right to use the property for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed,
 - (B) in respect of more than 50% of the leasehold units in the leasehold accommodation property, the lessees exercise their right to use their property for 7 or more days in the 12-month period ending June 30 of the year previous to the taxation year for which the assessment roll is completed, and
 - (C) the owner of that property supplies the information as required under section 13 in respect of the property,
 - the property is included in class 1 but not in respect of that part of a year equal to the number of days, if any, by which the average of the number of days reported under section 13 (c) for accommodation units in the property exceeds 36 days,
 - (iii.3) a leasehold accommodation property if a lessee and, if the lessee is a corporation, any affiliate of the lessee, lease more than 14 leasehold units in the leasehold accommodation property,
 - (iii.4) a leasehold accommodation property if the property has more than 15 accommodation units that are not leasehold units, and

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- (iv) in respect of a single family residence that is the principal residence of the owner or manager,
 - (A) rooms within the residence that are offered for rent or rented by the owner or manager as bed and breakfast accommodation
 - (I) for periods of less than 7 days, and
 - (II) for at least 50% of the 12-month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed,
other than that area equivalent to 3 times the average room size of all the rooms within the residence that are offered for rent or rented by the owner or manager as bed and breakfast accommodation, and
 - (B) the proportion of the common area of the residence that the area of the rooms described in clause (A) and not included in this class is of the total area of the residence;
- (b) improvements on land classified as a farm under section 23 (2) of the *Assessment Act* and used in connection with the farm operation, including the farm residence and outbuildings;
- (c) land which has no present use and which is neither specifically zoned nor held for business, commercial or industrial purposes, except that
 - (i) if land is included in Class 9, it is not included in Class 1, and
 - (ii) if
 - (A) a zoning bylaw under section 479 or 482 of the *Local Government Act* or under section 565 or 565.1 of the *Vancouver Charter*, a phased development agreement under section 516 of the *Local Government Act*, an official development plan under section 562 of the *Vancouver Charter*, a covenant under section 219 of the *Land Title Act*, or a land use contract under the *Local Government Act* applies to the land, and
 - (B) the bylaw, agreement, plan, covenant or contract, either itself or, if more than one applies, read together, permits a specified portion, or a percentage, of the land to be used for residential purposes but does not permit that portion or percentage to be used for business, commercial or industrial purposes, other than a home occupation or bed and breakfast use in conjunction with a single family residence that is the principal residence of the owner or manager,
only that portion or percentage is included in Class 1;
- (d) land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulations to that Act.

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(2) For the purposes of subsection (1) (a) (iv) and (c), “**single family residence**” includes

- (a) a single family dwelling,
- (b) a single family dwelling in a duplex, an apartment building or a condominium complex, and
- (c) a manufactured home.

[am. B.C. Regs. 220/86; 348/87; 402/93; 474/94; 485/95; 67/2001; 340/2004, s. (a); 560/2004; 221/2007, s. 1; 297/2008, Sch. s. 1; 275/2009, s. 2; 323/2010; 344/2010; 138/2012, s. (b); 117/2018, s. 18; 64/2021, s. 3.]

Class 2 – utilities

2 Class 2 property includes only

- (a) land or improvements used or held as track in place, right of way or a bridge for the purposes of, or for purposes ancillary to, the business of transportation by railway, and
- (b) land or improvements used or held for the purposes of, or for purposes ancillary to, the business of
 - (i) transportation, transmission or distribution by pipeline,
 - (ii) telecommunications, including transmission of messages by means of electric currents or signals for compensation,
 - (iii) generation, transmission or distribution of electricity, or
 - (iv) receiving, transmission and distribution of closed circuit television,

except that part of land or improvements

- (c) included in Classes 1, 4 or 8,
- (c.1) used as a gathering pipeline,
- (d) used as an office, retail sales outlet, administration building or for an ancillary purpose, or
- (e) used for a purpose other than a purpose described in paragraphs (a) or (b).

[en. B.C. Reg. 327/96, s. 1; am. B.C. Regs. 356/2000, s. 2; 449/2003, s. 2.]

3 Repealed. [B.C. Reg. 340/2004, s. (b).]

Class 3 – supportive housing

3.1 Class 3 property must include only the eligible supportive housing property designated in Schedule B.

[en. B.C. Reg. 208/2008, Sch. 2, s. 1.]

Class 4 – major industry

4 Class 4 property shall include only the property referred to in section 20 (3) of the *Assessment Act*, that is to say,

- (a) land used in conjunction with the operation of industrial improvements, and

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- (b) industrial improvements.

[en. B.C. Reg. 99/88; am. B.C. Reg. 212/2013, s. 1 (a).]

Class 5 – light industry

- 5** Class 5 property must include only land or improvements, or both,

- (a) used as a gathering pipeline,
- (b) used or held for the purpose of extracting, processing, manufacturing or transporting of products, or
- (c) used for the storage of products as ancillary to or in conjunction with the extracting, processing, manufacturing or transporting of products referred to in paragraph (b),

but does not include those lands or improvements, or both,

- (d) included in class 2 or 4,
- (e) used or held for the purposes of, or for purposes ancillary to, the business of transportation by railway,
- (f) used principally as an outlet for the sale of a finished product to a purchaser for purposes of the purchaser's own consumption or use and not for resale in either the form in which it was purchased or any other form, and
- (g) used for extracting, processing, manufacturing or storage of food, non-alcoholic beverages or water.

[en. B.C. Reg. 99/88; am. B.C. Regs. 364/88; 389/94; 327/96, s. 2; 449/2003, s. 3; 64/2021, s. 3.]

Class 6 – business and other

- 6** Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 – managed forest land

- 7** Class 7 property must include only land meeting the definition of managed forest land.

[en. B.C. Reg. 340/2004, s. (c).]

Class 8 – recreational property/non-profit organization

- 8** (1) Class 8 property shall include only:
- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf;
 - (ii) skiing;
 - (iii) tennis;
 - (iv) ball games of any kind;
 - (v) lawn bowling;
 - (vi) public swimming pool;
 - (vii) motor car racing;

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- (viii) trap shooting;
 - (ix) archery;
 - (x) ice skating;
 - (xi) waterslides;
 - (xii) museums;
 - (xiii) amusement parks;
 - (xiv) horse racing;
 - (xv) rifle shooting;
 - (xvi) pistol shooting;
 - (xvii) horseback riding;
 - (xviii) roller skating;
 - (xix) marinas;
 - (xx) parks and gardens open to the public;
 - (xxi) hang gliding;
 - (xxii) bicycling in addition to, or as part of, one of the activities or uses set out in subparagraphs (i) to (xxi);
 - (xxiii) camping;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of any sex or gender, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
 - (ii) entertainment where there is an admission charge, or
 - (iii) the sale or consumption, or both, of alcoholic beverages;
- (c) land
- (i) that is in a rural area,
 - (ii) that is part of a parcel of land or contiguous parcels of land used for overnight commercial accommodation offered predominantly to facilitate an outdoor recreational activity,
 - (iii) that is not under improvements, and
 - (iv) that
 - (A) is used for an outdoor recreational activity,
 - (B) is used for purposes ancillary to an outdoor recreational activity,

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- (C) is used for purposes ancillary to the overnight accommodation, or
 - (D) has no present use and is specifically zoned or held for business, commercial or industrial purposes.
- (2) In subsection (1) (c), “**outdoor recreational activity**” means any of the following activities that are organized by or through the operator of the overnight commercial accommodation, or which are carried out with a guide:
- (a) hunting;
 - (b) fishing;
 - (c) kayaking;
 - (d) canoeing;
 - (e) white-water rafting;
 - (f) horseback riding;
 - (g) mountain biking;
 - (h) wildlife viewing;
 - (i) hiking;
 - (j) mountain climbing;
 - (k) backcountry skiing.

[en. B.C. Reg. 477/92; am. B.C. Regs. 517/2004; 348/2005; 274/2009; 64/2021, s. 8.]

Class 9 – farm

- 9** Class 9 property shall include only land classified as farm land.

Split classification

- 10** Where a property falls into 2 or more prescribed classes, the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

[en. B.C. Reg. 268/91.]

Information required to assess strata accommodation property

- 11** The owner of a strata accommodation property must supply the following information to the assessment authority on or before August 31 of each year:
- (a) for the period beginning on July 1 of the previous year and ending on June 30 of the year, the number of days the strata accommodation property was rented as overnight accommodation as part of a period of rental of less than 28 days;
 - (b) for the period beginning on July 1 of the previous year and ending on June 30 of the year, the number of days
 - (i) the owner had the right to use the strata accommodation property, and
 - (ii) the owner used the strata accommodation property.

[en. B.C. Reg. 221/2007, s. 2; am. B.C. Reg. 281/2007, ss. 1 and 2.]

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Strata accommodation property – prescribed percentage

- 12** The percentage prescribed for the purposes of the definition of “strata accommodation property” in section 19 of the *Assessment Act* is 20%.

[en. B.C. Reg. 221/2007, s. 2.]

Information required to assess leasehold accommodation property

- 13** On or before August 31 of each year, the owner of a leasehold accommodation property must supply the following information to the assessment authority:

- (a) the number of leasehold units in the leasehold accommodation property;
- (b) the number of accommodation units in the leasehold accommodation property;
- (c) for the period beginning on July 1 of the previous year and ending on June 30 of the year, the number of days each accommodation unit in the leasehold accommodation property was rented as overnight accommodation as part of a period of rental of less than 28 days;
- (d) in respect of each leasehold unit in the leasehold accommodation property, the number of days, for the period beginning on July 1 of the previous year and ending on June 30 of the year,
 - (i) the lessee had the right to use the leasehold unit, and
 - (ii) the lessee used the leasehold unit;
- (e) whether a lessee and, if the lessee is a corporation, any affiliate of the lessee lease more than 14 leasehold units in the leasehold accommodation property.

[en. B.C. Reg. 297/2008, Sch. s. 2; am. B.C. Reg. 297/2008, s. 4.]

Leasehold accommodation property – prescribed matters

- 14** (1) For the purposes of the definition of “accommodation unit” in section 19 of the *Assessment Act*, the prescribed percentage is 20%.
- (2) For the purposes of the definition of “leasehold accommodation property” in section 19 of the *Assessment Act*, the prescribed number of leasehold units is 15.
- (3) For the purposes of the definition of “leasehold unit” in section 19 of the *Assessment Act*, the prescribed number of years is 99.

[en. B.C. Reg. 297/2008, Sch. s. 2.]

Aggregate information for strata and leasehold accommodation properties

- 15** (1) For the purposes of section 19 (14.2) of the *Assessment Act*, the information described in section 11 (a) of this regulation is prescribed.
- (2) For the purposes of section 19 (14.4) of the *Assessment Act*, the information described in section 13 (c) of this regulation is prescribed.

[en. B.C. Reg. 137/2012.]

PART 2

Repealed. [B.C. Reg. 485/83.]

SCHEDULE A

Repealed. [B.C. Reg. 485/83.]

SCHEDULE B

[en. B.C. Reg. 269/2021.]

(section 3.1)

Interpretation

- 1 An assessment roll number set out in column 1 of the table in section 2 is the number on the assessment roll prepared by the assessment authority for the 2022 taxation year.

Designated eligible supportive housing properties

- 2 For the purposes of section 19 (14.01) of the *Assessment Act*, the eligible supportive housing properties identified by the assessment roll numbers listed in column 1 of the following table are designated for the 2022 taxation year:

Item	Column 1 Assessment Roll Number
1	01-234-01006020
2	01-234-01008021
3	01-234-01010011
4	01-234-01020002
5	01-234-01020018
6	01-234-01020019
7	01-234-01075020
8	01-234-01521059
9	01-234-02118005
10	01-234-03194011
11	01-234-03209011
12	01-234-07492030
13	01-234-07492107
14	01-234-08582002
15	01-234-09663002
16	01-234-09690016
17	01-234-10711036
18	01-234-10738014
19	01-234-10746022
20	01-234-10746029

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Item	Column 1 Assessment Roll Number
21	01-308-533114003
22	01-308-620639001
23	01-308-652031010
24	01-308-653147000
25	01-308-659589001
26	01-308-680325000
27	01-308-680368000
28	01-308-704242010
29	01-309-490623031
30	01-309-490623032
31	01-309-490623033
32	01-309-490623034
33	01-309-490623035
34	01-309-490623036
35	01-309-490623037
36	01-309-490623038
37	01-309-490623039
38	01-309-490623040
39	01-309-490623041
40	01-309-490623042
41	01-309-490623043
42	01-309-490623044
43	01-309-490623045
44	01-309-490623046
45	01-309-490623047
46	01-309-490623048
47	01-309-490623049
48	01-309-490623050
49	01-309-490623051
50	01-309-490623052
51	01-309-490623053
52	01-309-490623054
53	01-309-490623055
54	01-309-490623056
55	01-309-490623057
56	01-309-490623058
57	01-309-490623059

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Item	Column 1 Assessment Roll Number
58	01-309-490623060
59	01-309-490623061
60	01-309-490623062
61	01-309-490623063
62	01-309-490623064
63	01-309-490623065
64	01-309-490623066
65	01-309-490623067
66	01-309-490623068
67	01-309-490623069
68	01-309-490623070
69	01-309-490623071
70	01-309-490623072
71	01-309-490623073
72	01-309-490623074
73	01-309-490623075
74	01-327-03632100
75	01-349-09631025
76	01-401-07004010
77	04-207-08050010
78	04-223-00137000000
79	04-250-05437060
80	04-250-05770023
81	04-250-05894008
82	04-250-08283914
83	04-250-16506000
84	04-250-17364001
85	04-250-80740000
86	04-250-81641000
87	04-250-82389005
88	04-250-85908010
89	04-250-86080100
90	04-250-89539100
91	04-315-00696050
92	04-315-06842000
93	04-559-00048001
94	06-204-00750109

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Item	Column 1 Assessment Roll Number
95	06-204-00848002
96	06-204-00848004
97	06-330-0400106
98	06-336-00600784
99	06-336-01441000
100	06-336-02295500
101	06-336-02735100
102	06-336-03166000
103	06-336-03574005
104	06-336-04000135
105	08-221-128028000
106	08-338-5000001321005
107	08-524-00497005
108	08-570-00148005
109	08-570-00179220
110	08-570-00179265
111	08-746-01456125
112	09-200-002636077860000
113	09-200-002642041070000
114	09-200-002648078940000
115	09-200-002654070300000
116	09-200-002654097340000
117	09-200-003040690060000
118	09-200-007640163250000
119	09-200-007646122930000
120	09-200-007646159450000
121	09-200-009730159940000
122	09-200-011810156060000
123	09-200-013190580066602
124	09-200-013190598020000
125	09-200-013190603520000
126	09-200-013217590920000
127	09-200-013230650950000
128	09-200-013579192280000
129	09-200-013579192480000
130	09-200-013579194070000
131	09-200-013579196020000

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Item	Column 1 Assessment Roll Number
132	09-200-013579196220000
133	09-200-013579196960000
134	09-200-013580192350000
135	09-200-013580192740000
136	09-200-013580192770000
137	09-200-013580192960000
138	09-200-013580194030000
139	09-200-013580196010000
140	09-200-013580196190000
141	09-200-013580196250000
142	09-200-013580196330000
143	09-200-013580196920000
144	09-200-013580198060000
145	09-200-013580198620000
146	09-200-013580205070000
147	09-200-013588222310000
148	09-200-013589192700000
149	09-200-013589196120000
150	09-200-013589198060000
151	09-200-013590192460000
152	09-200-013590194560000
153	09-200-013590194950000
154	09-200-013590196010000
155	09-200-013590196340000
156	09-200-013590196390000
157	09-200-013590196910000
158	09-200-013590196940000
159	09-200-013590198050000
160	09-200-013590198930000
161	09-200-013590212060000
162	09-200-013594226060000
163	09-200-013630228090000
164	09-200-013638175550000
165	09-200-013638186960000
166	09-200-013640173910000
167	09-200-013644171070000
168	09-200-013645212680000

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Item	Column 1 Assessment Roll Number
169	09-200-013646225080000
170	09-200-013650206970000
171	09-200-013689194450000
172	09-200-013689199830000
173	09-200-014253630050000
174	09-200-014253665400000
175	09-200-014255577960000
176	09-200-014259580940000
177	09-200-014586259740000
178	09-200-014594235690000
179	09-200-014594250060000
180	09-200-014598233060000
181	09-200-014633230930000
182	09-200-014633236480000
183	09-200-014648234580000
184	09-200-014684230890000
185	09-200-014696269050000
186	09-200-015701235060000
187	09-200-015770230957001
188	09-200-016210744740000
189	09-200-016721199880000
190	09-200-019721237960000
191	09-200-022270670080000
192	09-200-022277708280000
193	09-200-022700277980000
194	09-200-022710277030000
195	09-200-023770314050000
196	09-200-024270790860000
197	09-200-026138592480000
198	09-200-026172592030000
199	09-200-026190580670000
200	09-200-026190580770000
201	09-200-026580157880000
202	09-200-026580172040000
203	09-200-026580186360000
204	09-200-026589172960000
205	09-200-026589178660000

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Item	Column 1 Assessment Roll Number
206	09-200-026589186020000
207	09-200-026590157420000
208	09-200-026590157630000
209	09-200-026590172700000
210	09-200-026590172750000
211	09-200-026590172780000
212	09-200-026590178060000
213	09-200-026590178220000
214	09-200-026590178500000
215	09-200-026590178620000
216	09-200-026590178630000
217	09-200-026590186050000
218	09-200-026590186780000
219	09-200-026590186830000
220	09-200-026590190600000
221	09-200-026590190650000
222	09-200-026590190880000
223	09-200-026590190997703
224	09-200-026592138370000
225	09-200-026592138470000
226	09-200-026592148450000
227	09-200-026592172250000
228	09-200-026592172570000
229	09-200-026598190530000
230	09-200-026600157050000
231	09-200-027118609060000
232	09-200-027605113150000
233	09-200-027606118950000
234	09-200-027607118980000
235	09-200-027607119550000
236	09-200-027609118730000
237	09-200-029120608220000
238	09-200-029126612550000
239	09-200-029130608630000
240	09-200-029130612710000
241	09-200-029134612190000
242	09-200-029134614060000

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Item	Column 1 Assessment Roll Number
243	09-200-029134614260000
244	09-200-029138606950000
245	09-200-029138614350000
246	10-220-00355001
247	10-220-00385000
248	10-220-00644000
249	10-220-01084000
250	10-220-02677000
251	10-220-06426000
252	10-220-09044000
253	10-220-09921000
254	10-220-12900000
255	10-220-13314023
256	10-224-101321000
257	10-224-266510001
258	10-224-267001000
259	10-224-267001003
260	10-224-544025000
261	10-224-603050000
262	10-224-606546000
263	10-224-608010009
264	10-225-02031201
265	10-225-02031217
266	10-225-02031222
267	10-225-02031234
268	10-225-02031252
269	10-225-02031303
270	10-301-078039120000
271	10-301-156039865000
272	10-301-197058250000
273	10-301-320474920000
274	10-301-342054820000
275	10-301-531545030000
276	10-301-553555380000
277	10-301-610737550000
278	10-301-669510100000
279	10-305-04515003

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Item	Column 1 Assessment Roll Number
280	10-305-11954000
281	10-305-20401000
282	10-305-31089100
283	11-306-D162012000
284	11-306-D163232020
285	11-320-R051566001
286	11-320-R056610001
287	11-320-R057600004
288	11-320-R057601101
289	11-320-R059805001
290	11-320-R059805002
291	11-320-R059805003
292	11-320-R059805004
293	11-320-R059805005
294	11-320-R059805006
295	11-320-R059805007
296	11-320-R059805008
297	14-326-2237060022
298	14-326-2260000587
299	14-326-2260988453
300	14-326-2260988465
301	14-326-2260988477
302	14-326-2260988489
303	14-326-2260988490
304	14-326-2260988507
305	14-326-2260988519
306	14-326-2260988520
307	14-326-2260988532
308	14-326-2260988544
309	14-326-2260988556
310	14-326-2260988568
311	14-326-2260988581
312	14-326-2260988593
313	14-326-2260988611
314	14-326-2260988623
315	14-326-2260988635
316	14-326-2260988647

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Item	Column 1 Assessment Roll Number
317	14-326-2260988659
318	14-326-2260988660
319	14-326-2260988672
320	14-326-2260988684
321	14-326-2260988696
322	14-326-2260988702
323	14-326-2260988714
324	14-326-2260988726
325	14-326-2260988738
326	14-326-2260988751
327	14-326-2260988763
328	14-326-2260988775
329	14-326-2260988787
330	14-326-2260988799
331	14-326-2260988805
332	14-326-2260988817
333	14-326-2260988829
334	14-326-2260988830
335	14-326-2260988842
336	14-326-2260988854
337	14-326-2260988866
338	14-326-2260988878
339	14-326-2260988891
340	14-326-2260988908
341	14-326-2260988921
342	14-326-2260988933
343	14-326-2270799021
344	14-326-2360000019
345	14-326-3360900182
346	14-326-5121110078
347	14-326-5122000062
348	14-326-6163010097
349	14-326-6163900182
350	14-326-6171040186
351	14-326-6204070022
352	14-326-6281020145
353	14-326-6321380064

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Item	Column 1 Assessment Roll Number
354	14-326-6321900047
355	14-326-6333040022
356	14-326-6333050064
357	14-326-6333170021
358	14-326-215093002X
359	14-326-226098857X
360	14-326-226098860X
361	14-326-226098874X
362	14-326-226098888X
363	14-326-226098891X
364	15-216-001430000
365	15-216-021080000
366	15-216-122660000
367	15-303-020045944
368	15-303-086245921
369	15-303-088445890
370	15-303-093346130
371	15-303-456808937
372	15-311-0115911111
373	15-312-1072700010
374	15-312-2095010011
375	15-312-2095100001
376	15-312-3191300004
377	15-312-3191500005
378	15-312-4245401000
379	15-312-5261600005
380	15-312-5266628008
381	15-312-210452300X
382	15-312-319140000X
383	15-312-634920301X
384	15-313-5164014010
385	15-313-5168059020
386	15-313-6143027006
387	15-313-6223020120
388	15-313-9500004600
389	15-313-9500004610
390	15-314-920150000

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Item	Column 1 Assessment Roll Number
391	15-432-650020500
392	17-210-00791005
393	17-222-00063100
394	17-222-00634000
395	17-222-02142001
396	17-222-02209020
397	17-222-02229010
398	17-222-05121100
399	17-222-05415001
400	17-222-05415002
401	17-222-05688050
402	17-222-06244010
403	17-222-07475010
404	19-214-009345
405	19-214-034941
406	19-214-040331
407	19-214-043100
408	19-214-052770
409	19-214-075113
410	19-214-078779
411	19-214-080874
412	19-214-082778
413	19-217-05476408
414	19-217-05800001
415	19-217-06200301
416	19-217-06200305
417	19-217-06200306
418	19-217-06200307
419	19-217-06200308
420	19-217-06200309
421	19-217-06200310
422	19-217-06200311
423	19-217-06200312
424	19-217-06200313
425	19-217-06200314
426	19-217-06200315
427	19-217-06200316

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Item	Column 1 Assessment Roll Number
428	19-217-06200317
429	19-217-06200318
430	19-217-06200319
431	19-217-06200320
432	19-217-06200321
433	19-217-06200322
434	19-217-06200323
435	19-217-06200324
436	19-217-06200325
437	19-217-06200326
438	19-217-06200327
439	19-217-06200328
440	19-217-06200329
441	19-217-06200330
442	19-217-06200331
443	19-217-06200332
444	19-217-06200333
445	19-217-06200334
446	19-217-06200335
447	19-217-06200336
448	19-217-06200337
449	19-217-06200338
450	19-217-06200339
451	19-217-06200340
452	19-217-06200341
453	19-217-06200342
454	19-217-06200343
455	19-217-06200344
456	19-217-06200345
457	19-217-06200346
458	19-217-06200347
459	19-217-06200348
460	19-217-06200349
461	19-217-06200350
462	19-217-06200351
463	19-217-06200352
464	19-217-06200353

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Item	Column 1 Assessment Roll Number
465	19-217-06225453
466	19-217-06370241
467	19-217-06370934
468	19-217-06773850
469	19-217-09472726
470	19-217-10516059
471	20-228-00406101
472	20-233-01365000
473	20-233-01434000
474	20-233-01941002
475	20-233-01941003
476	20-233-03384000
477	20-233-03596000
478	20-233-03863000
479	20-322-06108068
480	20-322-06108069
481	20-322-06108070
482	20-322-06108071
483	20-322-06108072
484	20-322-06108073
485	20-322-06108074
486	20-322-06108075
487	20-322-06108076
488	20-322-06108077
489	20-322-06108078
490	20-322-06108079
491	20-322-06108080
492	20-322-06108081
493	20-322-06108082
494	20-322-06108083
495	20-322-06108084
496	20-322-06108085
497	20-322-06108086
498	20-322-06108087
499	20-322-06108088
500	20-322-06108089
501	20-322-06108090

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Item	Column 1 Assessment Roll Number
502	20-322-06108091
503	20-322-06108092
504	20-322-06108093
505	20-322-06108094
506	20-322-06108095
507	20-322-06400032
508	21-201-00003000
509	21-201-04097000
510	21-219-00030000
511	21-219-00660100
512	21-219-02242100
513	21-219-02341500
514	21-232-01507100
515	22-205-09088020
516	22-209-03361005
517	22-215-03326019
518	23-212-0100228100
519	23-212-0101101000
520	23-212-0101145002
521	23-212-0101146000
522	23-212-0101147000
523	23-212-0101156000
524	23-212-0600518502
525	23-212-1005368100
526	23-212-1005595000
527	23-212-1007441050
528	23-212-1007763001
529	23-212-1008326000
530	23-212-1008914020
531	23-212-1207634000
532	23-212-2003802100
533	23-212-3000579000
534	23-352-00147505
535	23-451-1176050
536	23-724-12790025
537	24-470-0002136100
538	24-492-0000224000

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Item	Column 1 Assessment Roll Number
539	24-492-0000264010
540	24-492-0000776000
541	25-227-0040511002
542	25-227-0040511003
543	25-339-10008020
544	25-478-0406500
545	25-529-03062110
546	26-226-0000413000
547	26-226-0000436003
548	26-226-0000436004
549	26-226-0000436005
550	26-226-0000436006
551	26-226-0000436007
552	26-226-0000436008
553	26-226-0000436009
554	26-226-0000436010
555	26-226-0000436011
556	26-226-0000436012
557	26-226-0000436013
558	26-226-0000436014
559	26-226-0000436015
560	26-226-0000436016
561	26-226-0000436017
562	26-226-0000436018
563	26-226-0000436019
564	26-226-0000899000
565	26-226-0002798000
566	26-226-0004208000
567	26-226-0004442000
568	26-226-0005622001
569	26-335-06024255
570	26-506-01623000
571	26-757-37052000
572	27-206-000198500
573	27-206-003448490
574	27-420-09250000
575	56-087-11135005

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