
Third Session, Forty-second Parliament
71 Elizabeth II, 2022
Legislative Assembly of British Columbia

BILL M 203

**ASSESSMENT (SPLIT ASSESSMENT
CLASSIFICATION) AMENDMENT ACT, 2022**

Mr. Todd Stone

Explanatory Notes

CLAUSE 1: *[Assessment Act, section 19]*

- adds a definition of “unused airspace”,
- adds a regulation-making power in respect of unused airspace,
- provides a limit on the prescribed tax rate on unused airspace.

CLAUSE 2: *[The Community Charter, section 199.1]* is consequential to amendments made to the *Assessment Act* by this Bill.

CLAUSE 3: *[The Community Charter, section 1 of the Schedule]* adds a definition for the purposes of section 199.1 being added to the Act by this Bill.

BILL M 203 – 2022

**ASSESSMENT (SPLIT ASSESSMENT
CLASSIFICATION) AMENDMENT ACT, 2022**

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

1 Section 19 of the Assessment Act, R.S.B.C. 1996, c. 20, is amended

(a) in subsection (1) by adding the following definition:

“**unused airspace**” is that part of a property which has no improvement and only consists of the empty space located above property with an improvement. ,

(b) in subsection (14.1) by adding the following paragraph:

- (f) in relation to unused airspace, respecting
 - (i) the classification of unused airspace,
 - (ii) qualifying improvements above which airspace may be deemed to be classified as unused airspace,
 - (iii) a limit on the tax rate applied to land classified as unused airspace, and
 - (iv) a limit on the relationship between the tax rate applied to land classified as unused airspace and another tax rate. , **and**

(c) by adding the following subsection:

(14.6) In prescribing limits under subsection (14.1) (f) (iii) or (iv), the maximum tax rate on unused airspace must be lower than the limit that applies to commercial property.

CONSEQUENTIAL AMENDMENTS

Community Charter

2 The Community Charter, S.B.C. 2003, c. 26, is amended by adding the following section:

Unused airspace tax rates

199.1 A regulation made under section 199 respecting tax rates on property classified as unused airspace must be in accordance with section 19 (14.6) of the *Assessment Act*.

3 Section 1 of the Schedule is amended by adding the following definition:

“**unused airspace**” has the same meaning as in section 19 of the *Assessment Act*.

CLAUSE 4: *[Prescribed Classes of Property Regulation, Part 1]* is consequential to amendments made to the *Assessment Act* by this Bill.

CLAUSE 5: *[Vancouver Charter, section 2]* adds a definition for the purposes of section 374.3 (4) being added to the Act by this Bill.

CLAUSE 6: *[Vancouver Charter, section 374.3]* is consequential to amendments made to the *Assessment Act* by this Bill.

Prescribed Classes of Property Regulation

- 4** *Part 1 of the Prescribed Classes of Property Regulation, B. C. Reg. 438/81, is amended*
(a) in section 1 (1) (c) (i) by striking out “Class 9” and substituting “Class 6.1 or 9”, and
(b) by adding the following section:

Class 6.1 – Unused airspace

- 6.1** Class 6.1 property shall only include unused airspace that is located immediately above property with an improvement that is included in class 4, 5, or 6.

Vancouver Charter

- 5** *Section 2 of the Vancouver Charter, S.B.C. 1953, c. 55, is amended by adding the following definition:*
“unused airspace” has the same meaning as in section 19 of the *Assessment Act*.
- 6** *Section 374.3 is amended by adding the following subsection:*
(4) A regulation made under subsection (1) respecting levy rates on property classified as unused airspace must be in accordance with section 19 (14.6) of the *Assessment Act*.

Commencement

- 7** This Act comes into force on the date of Royal Assent.