

PROVINCE OF BRITISH COLUMBIA
ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 128 , Approved and Ordered March 01, 2016


Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders as follows:

- (a) the Adjustment Factors Relating to the Valuation of Railway Corporation Property Regulation, B.C. Reg. 324/96, is repealed;
- (b) the Criteria for Railway Right of Way Definition Regulation, B.C. Reg. 325/96, is repealed;
- (c) the Exclusion of Railway Bridges and Tunnels from the Definition of Improvements Regulation, B.C. Reg. 328/96, is repealed;
- (d) the Railway Right of Way Valuation Criteria Regulation, B.C. Reg. 326/96, is repealed;
- (e) the attached Railway Corporations Assessment Regulation is made.



Minister of Community, Sport and Cultural
Development and Minister Responsible for
TransLink



Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: *Assessment Act*, R.S.B.C. 1996, c. 20, ss. 21, 22 and 74.

Other: OICs 1327/96, 1328/96, 1331/96 and 1329/96.

February 1, 2016

R/1085/2015/25

RAILWAY CORPORATIONS ASSESSMENT REGULATION

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Definitions

1 In this regulation:

“**Act**” means the *Assessment Act*;

“**basic corridor**” means land described in section 2 (1) (c) (i) or (ii) that must, under that section, be considered to be right of way for track in place of a railway corporation;

“**general tax base**” means the taxable assessed values on which property taxes under the *Community Charter* are levied;

“**hospital tax base**” means the taxable assessed values on which property taxes under the *Hospital District Act* are levied;

“**land required for safe operation**” means land described in section 2 (1) (c) (iii) that must, under that section, be considered to be right of way for track in place of a railway corporation;

“**owner**” has the same meaning as in the Act;

“**right of way for track in place**”, in relation to a railway corporation, means right of way for track, referred to in section 21 (1) (e) of the Act, of the railway corporation;

“**school tax base**” means the taxable assessed values on which property taxes under the *School Act* are levied.

Criteria for “right of way” definition in section 21 (14) of Act

2 (1) The following are the criteria that land must meet to be considered right of way for track in place of a railway corporation:

- (a) the railway corporation must be the owner of the land;
- (b) the land must not be occupied by a person that is not a railway corporation;
- (c) the land must be
 - (i) a continuous strip of up to 100 feet in width used for the operation of track in place of the railway corporation,
 - (ii) located outside the land described in subparagraph (i) and used exclusively as an interchange or single siding, wye or spur for the operation of track in place of the railway corporation, or

- (iii) required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of the railway corporation.
- (2) Despite subsection (1), if land is used as a station ground, terminal, freight yard, stockyard, marshalling yard or intermodal terminal or for another railway use of land other than a use of land described in subsection (1) (c) (ii) or (iii),
- (a) the portion of the land that is located outside the continuous strip described in subsection (1) (c) (i) must not be considered to be right of way for track in place of a railway corporation, and
 - (b) no more than one continuous strip described in subsection (1) (c) (i) may be considered in respect of that land for the purposes of paragraph (a) of this subsection.

**Criteria to be applied by assessment authority
in prescribing rates – basic corridor**

- 3
- (1) This section applies to land located south of the 59th parallel of north latitude.
 - (2) The following are the criteria, referred to in section 21 (4) of the Act, on which the assessment authority must base the rates it prescribes for use in determining the actual value of a basic corridor:
 - (a) a prescribed rate must approximate the rate that is the average for assessments across British Columbia, as contained in the revised assessment rolls for the preceding taxation year, for parcels of land abutting rights of way for track in place of railway corporations;
 - (b) the average referred to in paragraph (a) may be a weighted average by assessment area or part of an assessment area;
 - (c) in prescribing a rate, adjustments may be made to reflect restrictions in the title or the size of the land.

**Criterion to be applied by assessment authority
in prescribing rates – safe operation**

- 4
- (1) This section applies to land located south of the 59th parallel of north latitude.
 - (2) The criterion, referred to in section 21 (4) of the Act, on which the assessment authority must base the rates it prescribes for use in determining the actual value of land required for safe operation is that a prescribed rate must approximate the median rate for the assessments, as contained in the revised assessment rolls for the preceding taxation year, for the lowest valued land in each assessment area in British Columbia where land described in this section is located.

**Criteria to be applied by assessment authority in
prescribing rates – applicable north of 59th parallel**

- 5
- (1) This section applies to land located north of the 59th parallel of north latitude.
 - (2) The following are the criteria, referred to in section 21 (4) of the Act, on which the assessment authority must base the rates it prescribes for use in determining the actual value of land that is right of way for track in place of a railway corporation:

- (a) a prescribed rate must approximate the rate that is the average for assessments across British Columbia, north of the 59th parallel of north latitude, as contained in the revised assessment rolls for the preceding taxation year, for parcels of land abutting rights of way for track in place of railway corporations;
- (b) the average referred to in paragraph (a) may be a weighted average by assessment area or part of an assessment area;
- (c) in prescribing a rate, adjustments may be made to reflect restrictions in the title or the size of the land.

**Exclusion of bridges and tunnels
from definition of “improvements” in Act**

- 6 (1) Subject to subsection (2), bridges that carry track in place of a railway corporation are excluded from the definition of “improvements” in section 1 of the Act.
- (2) In the following municipalities, subsection (1) only applies in relation to taxes under the *School Act*:
 - (a) City of Pitt Meadows;
 - (b) City of Revelstoke;
 - (c) District of Sicamous;
 - (d) The Corporation of the Village of Lytton.
- (3) Tunnels that carry track in place of a railway corporation are excluded from the definition of “improvements” in section 1 of the Act.

Adjustment factors

- 7 (1) This section applies to property of a railway corporation located south of the 59th parallel of north latitude.
- (2) For the purposes of section 22 (1) (b) of the Act, the following adjustment factors are prescribed:
 - (a) for taxes levied on the school tax base, the adjustment factor for track in place of a railway corporation and for right of way for track in place of a railway corporation is 0.91;
 - (b) subject to paragraph (c) of this subsection, for taxes levied on the general tax base and the hospital tax base, the adjustment factor for each of the following categories of property of a railway corporation is as follows:
 - (i) for right of way for track in place in a municipality, the adjustment factor is 0.55;
 - (ii) for right of way for track in place in an area outside a municipality, the adjustment factor is 0.4;
 - (iii) for track in place in a municipality, the adjustment factor is 0.55;
 - (iv) for track in place in an area outside a municipality, the adjustment factor is 0.4;
 - (c) for taxes levied on the general tax base and the hospital tax base in a municipality listed in column 1 of the Schedule, the adjustment factor for a

category of property of a railway corporation described in column 2, 3 or 4 of the Schedule is set out opposite that municipality in the applicable column.

SCHEDULE

(section 7)

| Item | Column 1 Municipality | Column 2 | Column 3 | Column 4 |
|------|--|--------------------|---------------------------------|----------------|
| | | Adjustment Factors | | |
| | | Track in Place | Right of Way for Track in Place | Bridges |
| 1 | City of Pitt Meadows | 0.55 | 0.55 | 0.22 |
| 2 | City of Revelstoke | 1.00 | 1.00 | 1.00 |
| 3 | District of New Hazelton | 0.76 | 0.55 | not applicable |
| 4 | District of Port Edward | 1.00 | 0.95 | not applicable |
| 5 | District of Sicamous | 0.55 | 0.55 | 0.66 |
| 6 | The Corporation of the District of Kent | 0.92 | 0.55 | not applicable |
| 7 | The Corporation of the Village of Ashcroft | 0.63 | 0.55 | not applicable |
| 8 | The Corporation of the Village of Lytton | 1.00 | 0.55 | 1.00 |
| 9 | The Corporation of the Village of McBride | 0.59 | 0.55 | not applicable |
| 10 | Town of Golden | 0.66 | 0.55 | not applicable |