

## Farm Classification Update: March 2020

### Classification of certain lands used for apiculture, as farm for land taxation purposes.

There was an appeal to the BC Assessment Property Assessment Appeal Board as to whether or not certain leased properties (not in the ALR) used by an apiary operation for an apiculture business should qualify for farm classification.

Months of legal uncertainty, tens of thousands of dollars in legal fees, many days of evidence, and many months of consideration, came before the 25 page decision of December 12, 2019. Charlton et al. v. Area 14 et al. (2019 PAABBC 20192238). BCHPA asked BC Assessment staff if they could provide a document or summary that would give beekeepers, land owners and BC Assessment assessors clarity in future cases of this nature. The request was unfruitful.

The paragraphs below are one person's summary of the legal decision. Sorry if it seems repetitive.

A finding was that leased, non-ALR land is allowable for Farm Class if it is 1) a bee yard, 2) buffer around the bee yard, or 3) land that makes a contribution that is reasonable and more than miniscule to a bee farm operation.

Separate from the legal finding, the parties agreed to define the area of a bee yard plus buffer zone as 2 acres for 50 to 100 colonies, and 3 acres for 100 colonies or more. Prior to this, an Assessor could measure the physical space occupied by the bee yard and the roads leading to the bee yard, which rarely, if ever, added up to 2 acres. Now, the assessor can simply count the beehives and apply the formula.

- The appeal found that forage on the land outside the buffer zone, occupied by the bees makes a reasonable contribution to the beekeeper's operation and thus qualifies the land for farm status.
- The use of the land determines farm status and the municipal zoning for land use (residential, commercial, etc.) has no bearing.

Put another way:

- A "bee yard" apiary is an agricultural use.
- "buffer" around a bee yard is an agricultural use.
- "forage for pollen, nectar, propolis and water" is a purpose (under section 4(2.1) of the Farm Regulation) that contributes to the qualifying agricultural use: apiculture and therefore land in that category must be classified as farm.
- Land used by bees for forage that contributes to a qualifying agricultural use under section 4(2.1) of the Farm Regulation must be classified as farm, along with the land qualified as bee yard and buffer.