



APPLICATION FOR THE CLASSIFICATION OF AGRICULTURAL MINERAL LAND

under the Mineral Land Tax Act

GENERAL INQUIRIES

Telephone: 250 952-0192 Toll-free: 1 800 667-1182 Email: MOG.Mineral.Land.Tax@gov.bc.ca

Freedom of Information and Protection of Privacy Act (FOIPPA) The personal information on this form is collected for the purpose of administering the Mineral Land Tax Act under the authority of section 26(a) of the FOIPPA. Questions about the collection or use of this information can be directed to the Manager, Natural Resource Revenue Operations, PO Box 9328 Stn Prov Govt, Victoria BC V8W 9N3 (telephone: Victoria at 250 952-0192 or toll-free at 1 800 667-1182). Email: MOG.Mineral.Land.Tax@gov.bc.ca

Review Page 1 and complete the form on Page 2.

The Mineral Land Tax Act provides for a classification of 'agricultural mineral lands' which will be exempt from the payment of tax under this Act, where the mineral lands are used primarily for agricultural purposes.

Section 3, subsections (3) to (7) of the Act which govern agricultural mineral land classification are as follows:

- (3) If an owner's mineral land is used for agricultural purposes, the owner may apply to the administrator to have that land classified as agricultural mineral land.
(4) Neither subsection (2) nor subsection (3) applies if
(a) the land is used for exploration, development, or production of minerals,
(b) the land is in a production area, or
(c) the only interest that the owner has in the land is a freehold mineral interest.
(5) The administrator must classify the land as agricultural mineral land if the administrator is satisfied that the land meets the prescribed standards for agricultural mineral land.
(6) Land classified as agricultural mineral land must be assessed under this Act but no tax is payable in respect of it for so long as it continues to qualify as agricultural mineral land.
(7) An owner of mineral land classified as agricultural mineral land whose mineral land no longer meets the prescribed standards for agricultural mineral land must notify the administrator not later than April 1 of the calendar year following the calendar year in which the land ceased to meet those standards.

For the purpose of the Mineral Land Tax Act and this regulation:

'agricultural purposes' means the commercial production of agricultural products for human consumption, directly or indirectly; but does not include land used primarily

- (i) as tree farm land,
(ii) for a garden the produce from which is consumed by the owner or his family,
(iii) for raising or keeping horses,
(iv) to grow Christmas trees, or
(v) for pasturing animals that are not used for human consumption.

For the purposes of classifying agricultural mineral land under section 3(5) of the Mineral Land Tax Act, the following standards are prescribed:

- (a) the mineral land must not be a Crown-granted mineral claim,
(b) the owner of the mineral land must also own the surface,
(c) the mineral land must not be used for the purposes of exploring, developing, or producing minerals, including coal, petroleum and natural gas,
(d) the mineral land must be used primarily for agricultural purposes.

Upon satisfactory completion of the questions on the reverse side of this form, your mineral land will be classified as agricultural mineral land and you will automatically receive exemption from the payment of mineral land taxes on your agricultural mineral lands. No further application will be required once your land has been classified as agricultural mineral land, although you will be required to notify the Mineral, Oil and Gas Revenue Branch if there is any change in the use of your mineral lands or if there is a change of ownership. Confirmation of the status of your agricultural mineral land may take place from time to time.

Administrator Mineral Land Tax Act

**INSTRUCTIONS**

- Complete this form and mail it to the address on [Page 1](#).
- Any delay in returning, or failure to return, this application may affect the classification of your mineral land and your exemption from the payment of mineral land taxes.
- For more information, see our website at [gov.bc.ca/miningtaxes](http://gov.bc.ca/miningtaxes)

NAME OF OWNER \_\_\_\_\_

MAILING ADDRESS (include street or PO box, city, province and postal code) \_\_\_\_\_

MINERAL LAND TAX ASSESSMENT FOLIO(S) COVERED BY THIS APPLICATION \_\_\_\_\_

IS YOUR MINERAL LAND LEASED TO ANOTHER FARM OPERATOR?

YES       NO

IF **YES**, PROVIDE NAME OF LESSEE \_\_\_\_\_

IF **YES**, PROVIDE MAILING ADDRESS OF LESSEE (include street or PO box, city, province and postal code) \_\_\_\_\_

TYPE OF COMMERCIAL FARM OPERATION

Livestock (*sheep, cattle*) \_\_\_\_\_

Crop - Forage \_\_\_\_\_

Poultry or poultry products \_\_\_\_\_

Vegetables  
(for commercial sale) \_\_\_\_\_

Other (*specify*) \_\_\_\_\_

Fruit  
(for commercial sale) \_\_\_\_\_

TIME SPENT IN ACTIVE FARMING

Full time \_\_\_\_\_

Part time \_\_\_\_\_

ESTIMATED ANNUAL GROSS FARM RECEIPTS (\$)

TOTAL HECTARES OF FARM OPERATIONS

Hectares included in this application \_\_\_\_\_

Hectares of other owned agricultural land \_\_\_\_\_

Hectares leased or rented \_\_\_\_\_

**Total hectares of farm** \_\_\_\_\_

COMMENTS (if any)

I hereby certify that the above information is, to the best of my knowledge, correct and I will notify the Administrator of any change in ownership or status that may affect the classification of my mineral lands as agricultural mineral lands.

SIGNATURE

DATE SIGNED  
YYYY / MM / DD

**X**