

TO: B.C. Assessment Review Panel

We appreciate this opportunity to provide some input into some of the issues facing agriculture in Northern British Columbia as related to farm land assessment.

In principle the system we have in B.C. to assess operating commercial farms is generally fair and reasonable. However there are areas that need to be reviewed for fairness both for land owners as taxpayers and for the government.

We would like to explore the concept of integrating the Agriculture Land Reserve and the assessment of farm land.

As farmers and ranchers we are firstly in a planning zone [ALR] that was put in place to save the farmland it cost individual land owners their opportunity to capitalize on substantial increased values of land. [subdivisions and some cases quarter sections]. Also, the agriculture industry is increasingly seen as a caretaker of the resources such as green space, wildlife, carbon sinks etc.

This caretaker concept can be referred to as environmental goods and services. There should be a value attached to good agricultural husbandry. This "value" would come as a reduced requirement to assess and tax farmland if it is in the ALR. If, over a period of years, farmland is removed from the ALR then some of the reduced taxes that would have been paid would then be paid to Government. [the lost revenue].

Therefore, with respect to the issue of minimum farm income it could be eliminated and split assessments would not be an issue. The caveat would be that the land be maintained with good agriculture husbandry.

The retiring farmer is another issue we would like address. It is recommended that a retiring farmer [10 years of production] could live in the house and it be assessed with farm status. This policy would also apply to those situations where there has been a home site severance under the ALC policy guidelines as long as residency is maintained.

The next recommendation may seem to be outside the parameters of the assessment authority of B.C. but we would like to explore the subject. In the Peace River area our rural area is quite widespread with distances of 50 miles or more. For seniors who wish to stay in the rural farm homes there should be the maintenance of the farm land assessment rates which would make it economical for them to stay in their homes rather than moving to the city to occupy some low rental housing or buying a house they cannot afford. We realize that the assessment authority is not a social institution but they are now able to make allowances for health issues when land owners cannot reach the threshold of income to meet the criteria for farm status.

There is probably an opportunity for local or rural government to deal through bylaws or zoning, with quarter section land owners who have no interest in farming and just wish to have a rural experience.

Thank you for this opportunity to high light some of the concerns of the agricultural community.

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