

B.C. Reg. 458/78
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Mineral Land Tax Act
Agricultural Mineral Land Regulation

Definition

1 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

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

Standards prescribed

2 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 purpose of exploring, developing or producing minerals, including coal, petroleum and natural gas;
- (d) the mineral land must be used primarily for agricultural purposes.

[Provisions of the Mineral Land Tax Act, R.S.B.C. 1996, c. 290, relevant to the enactment of this regulation: sections 3 (5), 21 (2) (c)]

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