

Code	Description
12	Residential - Land & Building
12A	Vital Homes Res. – Land & Bldg (<i>formerly PAH – Perpetually Affordable Housing</i>)
13	Residential Vacant Land
14	Res. Vacant Serviced Land
15	Parking Stalls – Non-Residential
15R	Parking Stalls – Residential
16	Mobile Home Park – Building(s)
17	Non-Residential Vacant Land
20	Non-Residential – Land & Bldg
20D	DIP (Designated Industrial Property) – Commercial Improved
20V	Non-Residential Visitor Accommodation (<i>short-term vacation rentals only</i>)
21	Tourist Home (<i>option to rent property long-term or short-term</i>)
21A	Tourist Home – Personal Use (<i>rental option is NOT permitted</i>)
22	Industrial – Land & Buildings
22D	DIP (Designated Industrial Property) – Industrial Improved
23	Industrial – Vacant Land
24	Machinery & Equipment
24D	DIP (Designated Industrial Property) – Machinery & Equipment
25	Land – Other
26	Linear – Pipelines
27	Linear – Electric Generation
28	Linear – Electric Power System
29	Linear – Wells – Exempt
30	Linear – Cable TV Systems
31	Linear – Gas Distribution
32	Railway - Improvements
36	Franchise Agreement – Improvements
38	Exempt - BVRH Provincial Social Housing
40	Provincial Grant – Building(s)
43	Telus – Land
44	Telus – Building(s)
46	Linear – Telecom
48	Provincial Leased Land
49	Commercial Leasehold – Land & Building(s)
52	Federal Grant – Building(s)
61	Exempt – Municipal Land
62	Exempt – Municipal Building(s)
64	Exempt – School Building(s)
66	Exempt – Church
68	Exempt – Hospital Building(s)
69	Exempt – Provincial Land
70	Exempt – Provincial Building(s)
81	Exempt – Special Residential (<i>Partial Exemption</i>)
82	Exempt – Seniors Apartments Building(s)
83	Exempt – Special Non-Residential (<i>Partial Exemption</i>)
84	Exempt - Other Building(s)