

# SCHOOL TAX EXEMPTIONS (WIND POWER PROJECTS) REGULATION

**Authority:** *School Act*, section 131.1

B.C. Reg. 85/07 ..... Effective March 30, 2007  
Lieutenant Governor in Council Order

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## Definitions

**1** In this regulation:

"**Act**" means the *School Act*;

"**wind power project**" means a power project that uses a wind turbine to generate or supply electricity from the wind.

## Approved class of alternative energy power project

**2** Wind power projects are approved alternative energy power projects for purposes of section 131.1 of the Act and are exempt from school taxes to the extent set out in section 3 of the regulation.

## What property is tax exempt?

**3** The following improvements in respect of a wind power project are exempt from school taxes:

- (a) any tower used to support a wind turbine;
- (b) the foundation for a tower referred to in paragraph (a).