

A photograph of two young children, likely of East Asian descent, smiling and holding small plants in soil. The image is overlaid with a semi-transparent purple circle at the top and a semi-transparent purple rectangle at the bottom. The text is white and positioned within these shapes.

GUIDE TO
School Legislation
in British Columbia

PART VIII

**BOARD FINANCE
& PROPERTY**

BCSTA

British Columbia
School Trustees
Association

GUIDE TO SCHOOL LEGISLATION IN BRITISH COLUMBIA

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PART VIII

BOARD OF EDUCATION

FINANCE AND PROPERTY

School funding and construction programs are subjects of great interest to all concerned with K-12 education, including students and parents. Part VIII reviews the basic procedures for setting boards' annual operating budgets and capital plans, and how the province provides and allocates the necessary funding. Also reviewed in Part VIII are provincial requirements for school district accounting records and their audit.

80.0 School District Finance

80.1 The Basics of School District Finance

The details of school district finance can be confusing, but the basics are simple. There are two types of budgets prepared by boards of education:

- (1) Annual operating budget – teachers' salaries, classroom supplies, heat, light, student transportation, etc.;
- (2) Capital plan – new school buildings, additions to existing school buildings, renovation of existing school buildings, and new buses.

There are two sides to each budget:

- (1) Expenditures – how much will be spent, and on what;
- (2) Revenue – where the money will come from.

These basic distinctions should be kept in mind when considering education finance terms used in the *School Act*.

80.2 "Finance" in the *School Act*

Part 8 of the *School Act*, containing sections 106.1-166, deals with "Finance." These *School Act* sections cover the following subject areas:

- 106.1-106.4 – annual setting of provincial funding for each district based on student enrollments, to pay general operating budget expenditures;
- 110 – approval by the minister of education of each board's annual debt service expense estimate, for inclusion in the board's annual budget;
- 111-113 – preparation and adoption by each board of its annual operating budgets and any referendum to raise additional revenues in a district;
- 114-118 – payment of provincial grants to boards to pay annual operating expenses, approved debt service expense estimates, and any special grants, including the Learning Improvement Fund;
- 119-136 – provincial taxes on residential and non-residential properties to help finance the provincial grants;
- 137 – school referendum tax levies;
- 138-140 – regulations, short-term borrowing by boards, and payment of interest and principal as first charges;

- 141-143 – capital plans, capital plan projects; local capital projects and annual capital projects; capital bylaws; and capital expenditures;
- 144-154 – long-term borrowing by boards, and the issuance of debentures;
- 156-166 – school district accounting procedures and audits.

Rather than attempt to follow the above sequence, this division of the Guide first reviews boards of education annual operating budgets – expenditures and revenues; then, capital plan expenditures and revenues.

81.0 Annual Operating Budgets

81.1 Operational Funding

Fiscal Year

The school district fiscal year is the same as the school year – July 1 to June 30.

Funding Formula

Funding is based upon a student base allocation plus supplementary grants.

There are five broad categories for supplementary grants in the formula. These are determined by the minister and not set out in legislation. They are:

- Unique student needs, including special needs, English-as-a-second-language, Aboriginal education, and adult education programs;
- Enrollment decline, where enrollments decrease by more than one per cent in a year;
- Salary differentials, for districts with higher average teacher salaries;
- Unique district needs (population, low enrollment, distance between board office and school, climate, remoteness); and
- Funding Protection, to protect boards from declining funding.

Provincial Grants

Each year the minister of education must determine the amount of provincial funds for the upcoming fiscal year, based on a per student amount multiplied by estimated student enrollment, as well as other formulae and amounts (supplementary grants). In order for the minister to estimate the student enrollment, boards must provide the minister with their estimates for the coming September by February 15. The minister can accept or reject the estimate, or make her own estimate (section 106.3 *School Act*).

The minister then determines the amount of operating grant to each board of education and must announce it by March 15. In setting the operating amount, the minister can fund “classes” of students differently and set maximum numbers of certain classes of students that the minister will count for funding.

The minister may change an operating grant designated for a board of education during the school year where enrollment has changed, where the amount of funds available has changed, or where, in the minister’s opinion, it should be changed (section 106.3 *School Act*). This enables a “second count” during the school year beyond the traditional data collection date of September 30.

The minister may also target a grant or portion of a grant to a board, including how the board must spend and account for the targeted funds.

Boards may be provided with an annual facility grant to be used for annual capital projects to maintain sites and buildings owned or leased by the board (section 115.1 *School Act*).

Annual Budget

Each board’s annual operating budget must not exceed the funding allocated to it by the minister (plus any local revenues and appropriated operating reserves), except where the board holds a referendum to approve additional spending funded solely by local taxpayers and the referendum passes (section 111 *School Act*).

By June 30, a board of education must adopt by bylaw its annual budget for the next fiscal year, including any referendum expenditures and revenues where approved by the voters. The board may amend the budget

during the year, but must amend its budget where the allocation from the province has changed and the minister orders an amendment. The board must send a certified copy of its annual budget to the minister if the minister requests it (section 113 *School Act*).

Grant Reduction

The minister may reduce or withhold a portion of a grant to a board (except for debt servicing) where:

- the duties of the secretary treasurer are not being discharged satisfactorily;
- the board has breached the *School Act* or its regulation and orders;
- schools and buildings have not been properly maintained;
- the board has not provided the minister with information requested or has sent false information;
- the operating expenses of the board have been reduced due to lockout or strike; or
- the board has failed to comply with a direction concerning a targeted grant (section 117 *School Act*).

Grant Payments to Boards

Installments are paid by the minister of finance to boards monthly (section 114 *School Act*).

Local Revenues

Boards of education may have some source of local revenues, such as non-resident student fees, or rentals, to add to provincial funding.

81.2 School Taxes and Homeowner Grants

Funds raised through school taxes on property go to the provincial Consolidated Revenue Fund; board of education funding no longer has any direct connection to those tax revenues. On or before May 4, the provincial cabinet sets school tax rates for all land and improvements in all school districts to raise monies for the provincial grants and approved debt service expenses of the boards. These rates may differ for each class of property (forest, industrial, residential, etc.) and for each district (sections 119(1)-

(5), 120 *School Act*).

On or before May 10, the minister of finance sends to each municipality a notice specifying the school taxes to be raised on behalf of the province.

The tax rates set by the province are expressed as so many dollars per \$1,000 of assessed value for tax purposes. Assessed value is set by the Assessment Authority of BC, and is based on market values – which may be problematic in times of rapidly rising or falling real estate prices, though municipalities are able to average or phase in changes in assessed values in times of rapid price changes.

The Home Owner Grant is a provincial program administered by the Home Owner Grant Administration Branch, the Surveyor of Taxes, and municipal tax collectors. To assist homeowners to pay school taxes, the province credits basic grants of up to \$570 for homeowners under 65 years of age (\$770 outside the Lower Mainland), and up to \$845 for homeowners with disabilities and those 65 years of age and over. This grant is first applied to school taxes on the residence, with any balance being used to pay municipal property taxes, but with minimum municipal tax payments of \$350 by homeowners under 65 years of age and of \$100 by other homeowners.

The amount of the homeowner grant for an individual residence is reduced by \$5 for every \$1,000 that its assessed value exceeds \$1,600,000.

81.3 Referendum Requirements and Procedures

Boards have been given authority to hold local referenda on additional funding and taxation several times during the last quarter century. The authority was last reintroduced into the *School Act* in 1990. Thirteen boards have attempted to raise funds through referenda since then, with only two being successful, both in 1990-91. There have been no referenda since 1997-98; however, the requisite sections continue to exist in the *School Act*.

The procedures to be followed to hold a referendum and collect the taxes are contained in *School Act* sections 112, 112.1 and 137, though specified sections of the *Local Government Act* and *Vancouver Charter* apply to the voting process – boards may arrange with

municipalities and regional districts to conduct the voting.

A board of education may authorize a referendum by resolution at an open meeting held at least two weeks before the referendum is to be held. In that time, specifics concerning the referendum, including a copy of the ballot, must be advertised at least once weekly in a newspaper of general circulation in the school district (section 112 *School Act*).

What May Be Included in Ballot

Referendum funds cannot be used to support ongoing programs. The referendum may pose only one question with respect to each of three specific funding categories, providing for: new and enhanced educational programs; additional activities for students; or local capital initiatives. The ballot form is specified in the *School Act* schedule and the information required in the advertisements is in section 15 of the School Regulation, BC Reg. 265/89.

Voting Day and Approvals

Voting day is the third Saturday in April, or such other day as prescribed by the Lieutenant Governor in Council, and anyone entitled to vote in trustee elections in the school district may cast a ballot. Each question on the ballot must be approved by a majority of those casting valid ballots in order to pass. The amount specified in each approved question is then included in the board's annual budget bylaw, and the referendum amounts must be raised in that calendar year from residential taxes in the district. They are raised and paid to the board of education by the constituent municipalities and, for rural areas, by the surveyor of taxes and minister of finance.

No part of the homeowner grant may be applied against the payment of school taxes approved by a referendum (section 112(ii) *School Act*).

81.4 Greenhouse Gas Emissions

The *Greenhouse Gas Reduction Targets Act* came into force January 1, 2008. It required provincial agencies, including boards of education, to become “carbon neutral” by 2010. To be carbon neutral in a calendar year, a board must pursue actions to minimize its “PSO greenhouse gas emissions for the year; determine its PSO greenhouse gas emissions for that year in accordance with the regulations; and, no later than the end of the June in the following year, apply emission offsets (which may be purchased) in accordance with the regulations to net the emissions to zero. Annual ‘carbon neutral action reports’ will be required.”

Reports are due the following June 30, i.e., the report of the calendar year 2015 was due June 30, 2016.

82.0 Capital Plans and Borrowing

82.1 Capital Expenditures and Projects

There are four types of capital projects provided for in the *School Act* (s. 141):

- capital plan project
- annual facility project
- local capital project
- joint capital project (consists of a capital plan project and a local capital project).

82.2 Capital Plan Expenditures and Projects

Capital plan expenditures are those incurred “with respect to a project that is included in a board’s capital plan bylaw” (section 1(1) *School Act*). This definition includes former “capital plan expenses.” Capital plan projects include: the acquisition of school sites; construction of school buildings; major renovations and additions; furnishing and equipping of new school buildings and additions; and purchase of school buses. Boards are required to prepare capital plans and have them approved by the minister of education before any capital plan expenditure for a capital plan project takes place.

Capital plans must be in the form specified by the minister of education, and list projects and expected costs for the majority of the board’s proposed capital plan expenditures, including new school construction. In preparing the capital plan, a board is required to take into consideration community plans adopted by local governments in the school district, and to consult with the local governments on making the board’s capital plan consistent with applicable community plans (section 142(2) *School Act*).

The capital plan approved by the board is then submitted to the minister of education who may approve, modify, or reject the plan (section 142(5) *School Act*).

82.3 Annual Facility Expenditures and Projects

Section 115.1 of the *School Act* provides for the payment of an Annual Facility Grant to a board of education. The payment is discretionary. Section 141(1) allows boards to spend money for annual facility projects subject to the orders of the minister. Annual Facility Grants may be used for annual facility projects required to maintain capital assets through their anticipated economic life and to reverse any premature deterioration of these assets (e.g., roof repairs, mechanical upgrading, electrical upgrading). A capital plan bylaw is not required for an annual capital project (sections 1 and 141, *School Act*).

82.4 Local Capital Expenditures and Projects

Local capital projects are essentially local capital initiatives not recognized or paid for by the province. They may be financed from local revenues (e.g., sale of capital assets where local funds were originally expended) or referendum taxes, but any borrowing required must be approved by the minister of education (sections 1, 141 and 144(6) *School Act*).

82.5 Long-Term Borrowing

In April 1998, there was a major change in the way “social capital funding” (including capital funding for schools) is carried out in British Columbia. Formerly, boards borrowed capital funds from an agency known as the BC School District Capital Financing Authority, and executed debentures under which the board repaid the loan over a period of time – usually 30 years – out of the debt service portion of the board’s provincial grant.

Under the *Capital Financing Authority and Debt Restructuring Act*, 1998, the School District Capital Financing Authority was eliminated and obligations under outstanding debentures were released. This change was made because the auditor general criticized the government for recording as assets the loans receivable from schools boards, universities, colleges, hospitals and BC Transit, when these loans were to be repaid from future government grants.

Under this system, capital funds provided to boards of education are considered to be prepaid capital advances and are recorded as deferred charges in the government's financial statements and expensed over the life of the underlying asset. Despite section 145-154 of the *School Act*, boards of education no longer issue debentures, receive debt-servicing grants or make debt-servicing payments. Purchased assets continue to belong to boards of education.

82.6 School Site Acquisition Charges

In 1995, the provincial government introduced provisions to the *Local Government Act* that permitted local governments (municipalities and regional districts) to voluntarily enter into agreements with boards for the collection of contributions from developers towards the new school sites in the school district. Contributions could be land or money, based on five per cent of the value of land being subdivided, levied in the same way as contributions from developers for parks are levied. These agreements only applied where the ministry had approved a school site requirement in the board's capital plan.

Few agreements resulted and in 1998 the government introduced amendments to this legislation. All boards of education with approved site requirements, based on projected future residential development, must pass a bylaw authorizing the collection from developers of school site acquisition charges on residential development. The amount of the charge is based on the value of the site requirements, the projected growth and the type of development (high, medium or low density). Boards of education and local governments are required to consult on projections; disagreements will be resolved by the minister of education with the aid of a facilitator. School site acquisition charges collected may only be used for site purchases, associated disbursements, and authorized administration fees (sections 937.1-937.91 *Local Government Act*).

82.7 Short-Term Borrowing

A board of education may borrow to meet current operating expenses, if the loan is repaid within six months. Interest charges are paid out of the board's provincial grants. The minister of education's approval is required if the loan is to be extended beyond six months (section 139 *School Act* and section 10 School Regulation, BC Reg. 265/89).

83.0 School District Accounts And Audits

83.1 Accounting Records and Reports

All boards of education must maintain budgetary control over expenditures and, subject to the orders of the minister, must keep accounting records and prepare financial reports and statements, as well as designate specific funds in accordance with the requirements of the minister of education (section 156(1) *School Act*).

The Accounting Practices Order (033/09, as amended), requires boards to keep their accounts and keep accounting records in accordance with Generally Accepted Accounting Principles (GAAP), which are defined to mean the set of standards and guidelines that comprise generally accepted accounting principles for senior governments in Canada.

Parent advisory councils are considered separate entities for reporting purposes, so are not included in the statements until funds are donated to the school.

Public Reports

Financial statements must be prepared in accordance with GAAP and the directions of the minister of education. They must be prepared by September 15 of each year and submitted by September 30 to the minister of education by the secretary treasurer, along with a copy of the auditor's report. Copies of these statements and the auditor's report must be made available to the public by December 31 (section 157 *School Act*).

In addition, the *Financial Information Act* Regulation (see Guide Appendix) requires the publication by December 31 of a list of salaries and expenses paid to all employees earning more than \$75,000, and of all suppliers of goods and services receiving more than \$25,000.

Reports to the Minister

The minister of education may also require other financial reports or statements, including financial information necessary for the purpose of incorporating the financial information into the financial reports of the government reporting entity. Provincial grants may be withheld for non-compliance (sections 157.1 and 117(1)(d) *School Act*).

83.2 Board of Education Auditors

Every board of education must appoint an auditor who is a member of the Chartered Professional Accountants of Canada or the organization of Chartered Professional Accountants of BC to audit the accounts and transactions of the board. If an auditor is dismissed by the board (i.e., before the end of the term of appointment), an appeal for reinstatement may be made to the minister of education. There is also provision for the minister to dismiss an auditor, though the auditor may then appeal to the provincial cabinet (sections 158, 159, and 160 *School Act*).

Apart from normal auditing powers and reporting responsibilities, a board of education auditor must:

- (a) report to the board any transactions that have taken place or are proposed, but which do not have the necessary approvals or authority;
- (b) report to the board and the minister of education any failure to comply with accounting requirements, or any other irregularity, including the name of the person considered responsible;
- (c) supply to the Ministry of Education a copy of every report made by the auditor to the board or to any official of the board;
- (d) meet with any resident of the school district who makes written objections to any account or other matter relating to an audit.

(Sections 161-166 *School Act*)

Auditor General Powers

Because boards of education are part of the Government Reporting Entity, the auditor general can be appointed auditor of a school district via the Financial Statement Coverage Plan approved by the Public Accounts Committee. The *Auditor General Act* provides that the auditor general must provide to the Committee during each fiscal year of the government a plan for the appointment of auditors for government organizations and trust funds for the following three fiscal years of the government.

Where the auditor general has been appointed, the board of education does not have authority to appoint its own auditor (sections 10 and 11 *Auditor General Act*).

83.3 Ministry Audits

The Ministry of Education will periodically audit boards' records and reports to ensure that they are not claiming more from the province than they are entitled to, for example, claiming students as resident who are in fact non-resident.

84.0 School Property and Construction

84.1 Board Responsible for Property

Part 7 of the *School Act*, sections 96-106, covers the acquisition and disposal of property by boards of education. All property acquired by a board of education must be in the board's name, except for Crown land, which is held in trust by the board and restricted to use as school sites and for school purposes. Otherwise, boards may acquire land or improvements for "educational purposes," including schools, student dormitories, teachers' residences and school district offices. With the minister of education's permission, property may be acquired outside the school district (e.g., for outdoor recreation).

84.2 Board of Education Must Own Site

No new building shall be constructed by the board on a site that is not the board's property, except with the approval of the minister of education, for example, if the site is owned by the province.

Boards of education may make agreements with any municipalities or regional districts within the school district, or other persons, for shared construction, maintenance, operation or use of facilities for joint board and community use (section 98(2) *School Act*).

84.3 Expropriation

A board of education may expropriate land and buildings required for board purposes or the purpose of a joint use agreement (section 96(2)(c) *School Act*). The board must follow the requirements of the *Expropriation Act*, and the provincial cabinet may designate the minister of education as the approving authority. This power does not apply to a francophone educational authority.

84.4 Disposal of Property

Subject to minister's order, a board of education may sell or lease out its land or buildings. Boards may share with "the minister" in the proceeds from the sale of a capital asset in proportions equal to the original local and provincial financial contributions. Proceeds funded from local contributions may be spent by boards on local capital expenditures. Proceeds allocated to the minister are available to boards as Ministry of Education-restricted capital funds (formerly "capital reserve funds"). Both types of funds must be spent on capital projects, although the latter requires ministerial approval for expenditure (section 100 *School Act*).

Revenue from the leasing out of land or buildings may be used for either operating or capital expenditures, dependent upon the terms of the lease. Only where the lease is for less than five years, including all options to extend or renew the lease and does not provide for an option to purchase, may the lease revenue be used for operating purposes (section 100.1 *School Act*).

Boards are responsible for the difficult and usually highly controversial decision of when to close a school. A closed school still costs money to maintain unless other users or tenants can be found to pay for operating costs, or the property is sold. A sale of property produces capital funding that can be used for other capital projects, such as a replacement facility or a new school in a growing part of the school district.

However, when closed school properties are sold and redeveloped for other purposes, communities often lose green space, and this can trigger concerns.

In 2007, the Disposal of Land or Improvements Order was amended to provide that surplus properties could not be sold or leased for five years or more until they had gone through an "opportunity matching" process designed to give a first option to acquire the property to provincial government agencies. In 2008, this was repealed.

In 2008, the Disposal of Land or Improvements Order was changed to require approval by the minister of education for any disposals of property (transfer of title or lease of 10 years or more), except for transfers to another board of education or the

Conseil scolaire francophone. (A similar requirement had been removed from the *School Act* in 2003.)

At the same time, the government announced a new School Building Closure and Disposal Policy that indicated that the minister would only approve disposals of school lands to purchasers or tenants other than other boards of education or independent schools in extraordinary circumstances, essentially freezing disposals. Fair market value is no longer a requirement in the Disposal of Land or Improvements Order; it is a factor for the minister to consider in deciding whether to approve a disposal. The policy also requires a board wishing to dispose of a property to first hold a public consultation process. The rationale for the new policy was stated as ensuring that there would be adequate space in schools to accommodate government objectives of introducing full-day Kindergarten (to be phased in starting in 2010 and be province-wide by 2011) and junior Kindergarten (deferred).

In conjunction with these changes, a new School Opening and Closure Order (M194/08) was enacted, specifying that the board must engage in public consultation in accordance with its policies before closing a school, including consideration of future enrollment growth (for school age, less than school age, and adult students), and consideration of possible alternative community use for all or part of the school. Disposal of Crown land, which was granted to a board in trust for education purposes, can be disposed by the minister, at the board's request, notifying the Registrar of Land Titles that the property is no longer required – upon which the title reverts back to the Crown. Alternatively, the land can be transferred by Order in Council to another person, but the restricted use “for education purposes” remains on the title (section 99 (2) and (3) *School Act*).

84.5 Construction, Repair and Maintenance of Buildings and Grounds

The board of education is responsible for the necessary construction, repair and maintenance of school buildings, for their furnishing, heating and lighting, and also for the improvement and maintenance of school grounds. The wording of the Act is broad – the board is “responsible for the management of schools,” and for the “custody, maintenance and safekeeping” of all its property (section 74(1) *School Act*).

Bill 44-2007, the *Greenhouse Gas Reduction Targets Act* was passed on November 29, 2007 and came into force January 1, 2008. It requires provincial agencies, including boards of education, to become “carbon neutral” by 2010.

New capital projects are already required to meet new environmental standards, but there may be additional energy efficiency or alternative energy projects that could be incorporated into these plans.

84.6 Tendering and Construction Requirements

Subject to minister's orders, a board of education may engage in a tendering process related to any capital expenditure (section 141(1)(a) *School Act*). Previously, government prescribed standardized consultant or construction contract procurement processes and forms of agreements (i.e., Client-Architect Agreement; BC Government Stipulated Price Construction Contract) and boards had to follow government guidelines for projects of \$250,000 or more.

Under the ministry's capital asset management framework, boards are able to employ open, transparent and competitive contracting processes that utilize standard industry forms for tenders and contracts. Boards may procure services or facilities through design-build, construction management, or other forms without specific approval of the minister.

84.7 Internal Trade Agreement Procurement Requirements

The provincial government is committed under the interprovincial Agreement on Internal Trade and the New West Partnership Trade Agreement (NWPTA) to ensure that BC boards of education comply with the requirements of that agreement that apply to the MASH (municipal, academic, social services, health) sector when procuring goods or services over the threshold amounts (Annex 502.4). The NWPTA requires that all procurements of goods and services over the threshold levels of \$200,000 for construction, or over \$75,000 for other goods and services, be made in accordance with the principles of non-discrimination and transparency. This means:

- national advertising (e.g., on an electronic system, such as the BC Purchasing Commission's BC Bid electronic bidding system);
- explicitly stated and publicly available selection criteria; and
- selection processes that do not discriminate on a geographic basis within Canada.

Thus, when purchasing goods and services over the specified thresholds, a board of education cannot design specifications or establish evaluation criteria in favour of or against a particular good or service in order to favour local suppliers.

84.8 Protection and Insurance

The board is responsible for adequately insuring property (section 84 *School Act*). Cabinet, however, may determine the manner, form and amount of insurance coverage to be carried (section 175(1)(d) *School Act*). This has been done under section 9 of the School Regulation.

The current situation is that boards may only obtain coverage through an insurer designated by the minister of education, including the ministry's self-insurance scheme, the School Protection Program. This program is administered by the Risk Management Branch, Ministry of Finance.

84.9 Exempt from Property Taxes

All board-owned property used for school purposes, including teacherages, board offices, school bus garages, etc., is exempt from municipal and school taxes. If the property is rented to the board of education, the owner is liable for such taxes (section 129 *School Act*), but usually recovers the cost in increased rent.

84.10 Teacherages

The law governing teacherages (or school district housing) is contained in sections 102-106 of the *School Act*. If the minister of education grants prior approval, then a board of education may build teacherages to be rented at cost if no other suitable accommodation is available.

Teacherages not required for board employees may be rented at cost to members of the public (section 105(3) *School Act*).

More Information

BC Ministry of Education Monitoring K-12 District Accountability

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/accountability-framework>

BC Ministry of Education: Capital Planning

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/capital/planning>

BC Ministry of Education: Funding and Compliance

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/legislation-policy/public-schools/compliance-program>

BC Ministry of Education: Operating Grants Manual

<https://www2.gov.bc.ca/gov/content/education-training/k-12/administration/resource-management/k-12-funding-and-allocation/operating-grants/k12funding-19-20>

New West Partnership Agreement

https://www2.gov.bc.ca/gov/content/governments/services-for-government/bc-bid-resources/reference-resources/corporate-requirements-and-guidelines/trade-agreements#trade_nwp