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**Subject:** Tax Shift Additional Questions

Good Morning Council-

I received a couple questions from council:

All class 6 businesses that meet the criteria over \$10 million- and would benefit from savings- does this includes international and multinational chain stores (not franchised), including Walmart?  
Does this include big box chains? Including Walmart?

Answer:

Tax savings from both tax shift and split assessment apply to property class not individual tenants or owner operators. So a bank could be occupying a \$5m property whereas a smaller business could be occupying an \$80m property (chocolate mousse), but as they are in the same property class, they would be taxed the same way.

But small businesses are more likely in underdeveloped properties so split assessment will target savings to them more.

Council could exclude big box or other uses when determining which property benefit from split assessment. For tax shift they can't. Hence the tax shift is a blunt tool.

Best

Sadhu

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*The City of Vancouver acknowledges that it is situated on the unceded traditional territories of the Musqueam, Squamish, and Tsleil-Waututh peoples.*