

File No.: 04-1000-20-2020-231

June 1, 2020

s.22(1)

Dear s.22(1)

Re: **Request for Access to Records under the Freedom of Information and Protection of Privacy Act (the "Act")**

I am responding to your request of April 18, 2020 for:

The "City of Vancouver Vacancy Tax Compliance Policy Manual" dated March 29, 2019 (52 pages).

All responsive records are attached. Some information in the records has been severed, (blacked out), under s.15(1) and s. 17(1) of the Act. You can read or download these sections here: http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/96165_00

Under section 52 of the Act, and within 30 business days of receipt of this letter, you may ask the Information & Privacy Commissioner to review any matter related to the City's response to your FOI request by writing to: Office of the Information & Privacy Commissioner, info@oipc.bc.ca or by phoning 250-387-5629.

If you request a review, please provide the Commissioner's office with: 1) the request number (#04-1000-20-2020-231); 2) a copy of this letter; 3) a copy of your original request; and 4) detailed reasons why you are seeking the review.

Yours truly,

Cobi Falconer, FOI Case Manager, for

[Signature on File]

Barbara J. Van Fraassen, BA
Director, Access to Information & Privacy

Barbara.vanfraassen@vancouver.ca
453 W. 12th Avenue Vancouver BC V5Y 1V4

*If you have any questions, please email us at foi@vancouver.ca and we will respond to you as soon as possible. Or you can call the FOI Case Manager at 604.871.6584.

Encl.

:ag

City of Vancouver

Vacancy Tax

Compliance Policy Manual

Revenue Services
3/29/2019

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GENERAL

1. REVIEWING FILES

1.1. Property subject to the vacancy tax

- Unless a specific exemption applies, the Vacancy Tax applies to residential properties that were neither:
 - 1) the principal residence of the owner, or a permitted occupant, nor
 - 2) rented out and occupied by a tenant or subtenant for residential purposes in periods of 30 or more consecutive days, for at least six months of the vacancy reference period.

1.2. Homeowner to substantiate their declaration

- It is the **homeowner's responsibility to prove and substantiate the declaration** made. As an Auditor, you need to have an unbiased mindset and avoid trying to make decisions based on partial information. If there is insufficient information then you should request additional information from the owner. In cases where the information provided is inappropriate to establish that the property is exempt, the owner should be advised of this outcome and provided with an opportunity to respond or provide additional information before the final determination is issued.

1.3. Conflict of interest

- A conflict of interest is a situation in which an auditor, who is in a position of trust, has a competing professional or personal interest. Such competing interests can make it difficult to fulfill his or her duties impartially. A conflict of interest exists even if no unethical or improper act results. A conflict of interest could impair an individual's ability to perform his or her duties and responsibilities objectively. Public confidence in the Vacancy Tax program and in particular in its Audit Program and Complaints Process is vital to the integrity of the program..
- Questions to consider when reviewing files:
 - I know the owner or the owner's family members
 - I have a financial interest in the property
 - I have a business interest in the property
 - I was assigned, or otherwise involved with the file during Audit
 - Any other conflict, whether real or perceived, which could impair my independence or objectivity when reviewing this file.
- Once a non-compliant determination has been made on an Audit, and a Notice of Complaint has been filed, Compliance Analysts who have been assigned the complaint file should not discuss the case within the Audit Department. This includes discussing the file with other Compliance Analysts or the Audit Manager unless you are authorized to by the Review Officer. This policy is in place to maintain the independence and integrity of the review process.
- As Compliance Analysts, you should only review information concerning files that have been assigned to you directly. In some cases, another file or property may need to be looked up as a result of a direct or indirect link with the file that was assigned to you. However, files or properties that have not been assigned to you (or that are not linked to the file assigned to you at the time) should not be viewed in Tempest or POSSE without authorization from a Manager. This includes properties of interest, properties belonging to family, friends or acquaintances, or properties that have appealed an audit determination (even if you worked on the original audit). Individual and group feedback on the outcomes of complaint and review files will be provided to Compliance Analysts by Managers, when appropriate.
- Files can only be assigned to a Compliance Analyst directly by the Audit Manager, Supervisor, or Review Officer. If someone, other than a Supervisor or Manager, requests you to work on a file, you should raise this directly with the relevant Manager and not complete any work on the file until you have been directed to. As a Compliance Analyst, you should not be assigning files to other Compliance Analysts. If you consider that it is not appropriate

for you to work on a file or you do not have the capacity to complete a file within the time frame provided, then this should be raised directly with your Supervisor or Manager. All conflicts of interest associated with a file should be raised and logged with the relevant Supervisor or Manager.

1.4. Sufficient & Appropriate documentation

- Each case file will have its own unique circumstances. **Each property status also has its own evidence requirements and risk factors.** Always keep this and the overall picture in mind. Don't just do a count of the number of supporting documents received based on the checklist. It is important to also step back and think about whether the evidence appears to support the property status, and whether there are any risks associated with the file. Quantity is not the only determining factor, **quality of evidence** is also important as **s. 15(1), 17(1)**

- A higher risk file will require an increased evidence threshold.

1.5. Unoccupied and Occupied

- The bylaw uses the terms **"unoccupied"** and **"occupied"**. A property is considered "unoccupied" unless it is the principal residence of an occupier or it is occupied by a tenant for at least 30 consecutive days. A property is considered vacant if it has been unoccupied for more than six months. Note that occupancy is never defined as time spent in the actual property. It does not require an occupier to be there every single day. And if an occupier is there every single day, it also doesn't mean it's their principal residence. This should be considered and documented when reviewing evidence **s. 15(1), 17(1)**

Usage does not prove residency at the civic address.

- A utility bill on its own, particularly showing hydro usage, does not in of itself prove the property was occupied as a principal residence.

1.6. Risk assessment

R	C	Declaration scenarios
[Redacted]	[Redacted]	s. 15(1), 17(1) [Redacted]
		[Redacted]
[Redacted]	[Redacted]	[Redacted]
		[Redacted]

R	C	Declaration scenarios
[REDACTED]	[REDACTED]	<p>s. 15(1), 17(1)</p> <p>[REDACTED]</p> <p>[REDACTED]</p>
[REDACTED]	[REDACTED]	<p>[REDACTED]</p> <p>[REDACTED]</p>
[REDACTED]	[REDACTED]	<p>[REDACTED]</p> <p>[REDACTED]</p>
[REDACTED]	[REDACTED]	<p>[REDACTED]</p> <p>[REDACTED]</p>

R	C	Declaration scenarios
s. 15(1), 17(1)	[REDACTED]	
[REDACTED]	[REDACTED]	[REDACTED] [REDACTED]
[REDACTED]	[REDACTED]	[REDACTED] [REDACTED]
[REDACTED]	[REDACTED]	[REDACTED] [REDACTED]
[REDACTED]	[REDACTED]	[REDACTED] [REDACTED]

1.7. Affidavits

- s. 15(1), 17(1)

- In the absence of any of the usual evidence types, the owner may submit sworn affidavits from neighbours to confirm they occupied the property. These should be considered in line with any risk associated with the file.

1.8. Incorrect Property Status selected

- If you're dealing with an Audit or Complaint file that was initially completed under one property status (i.e. Principal Residence – Permitted Occupant) but you are **making a determination under a different property status** (i.e. Property Transfer) make sure this is clearly identified in your file summary.
- An Insert will need to be sent to homeowner to advise them of the correct property status for that vacancy reference period. This should be clearly shown in the comments of the file. This is to ensure that the owner is aware of the property status under which the determination was made. For example, if an owner declared Principal Residence – Homeowner but we determined they were compliant due to a transfer of property in the vacancy reference period, if we do not advise the owner that they were determined under the transfer of property exemption, they may believe that we have assessed them under the Principal Residence category and found them compliant when in fact we have not.

1.9. Vacancy reference period

- Means the taxable reference period. For example, January 1, 2017, to December 31, 2017. s. 15(1), 17(1)

1.10. Multiple owners

- Where there are multiple owners, or the file pertains to a permitted occupant, Auditors should specify the name of the owner or permitted occupant for each evidence type i.e. BCDL matches owner's name (JOHN SMITH); BC Hydro matches permitted occupant's name (JANE JONES).
- Evidence should be recorded by individual in the file summary and each individual should meet the evidence requirements s. 15(1), 17(1)

Each individual must meet the evidence requirements on their own. s. 15(1), 17(1)

VACANCY TAX BYLAW – EXEMPTIONS

2. PRINCIPAL RESIDENCE – HOMEOWNER

Definitions

1.2 In this by-law:

“occupier” means a registered owner or a person who occupies residential property with the permission of the registered owner but is not a tenant or subtenant;

“principal residence” means the usual place where an individual lives, makes his or her home and conducts his or her daily affairs, including, without limitation, paying bills and receiving mail, and is generally the residential address used on documentation related to billing, identification, taxation and insurance purposes, including, without limitation, income tax returns, Medical Services Plan documentation, driver’s licenses, personal identification, vehicle registration and utility bills and, for the purposes of this by-law, a person may only have one principal residence;

“vacancy reference period” means the calendar year prior to the then applicable tax year;

Unoccupied property

2.2 Residential property is considered to be unoccupied in the following circumstances:

(a) the residential property is not the principal residence of an occupier; ...

Vacant property

2.3 Residential property is considered to be vacant property if: (a) it has been unoccupied for more than six months during the vacancy reference period; ...

POLICY

2.1. Principal Residence

- If a homeowner declares the property as their principal residence, they must be able to provide information or evidence to demonstrate that the property was used in accordance with the bylaw’s definition for at least six months of the applicable tax year i.e. “the usual place where an individual lives, makes his or her home and conducts his or her daily affairs...”. A person can have only one principal residence. If an occupier has more than one home, they cannot designate which one is their principal residence. It is the one that best meets the definition in the bylaw.
- For the purposes of the Vacancy Tax, an owner can only have one principal residence. A property owner cannot have 2 principal residences in one vacancy tax reference year under the Vacancy Tax Bylaw unless the move of the principal residence happens at exactly the mid-point of the year and sufficient evidence is provided to prove that each property has been occupied as a principal residence for 6 months of the year.

2.2. Second home

- “Second home” is a home that is used occasionally or intermittently by an owner or his/her guest, or held as an investment. It is the intent of the Bylaw to consider second home as vacant and subject to Vacancy Tax.
- As noted in the September 20, 2016, November 16, 2016 and June 28, 2017 reports to Council, careful consideration was given to the potential impact of the Vacancy Tax on owners of second homes in Vancouver. However, following public consultation and input from both local and international subject matter experts on best practices, Council decided the Bylaw should not exempt secondary residences from the EHT.
- If a homeowner lives in his/her residential property for more than six months, but the property is not their principal residence, the property is subject to the Vacancy Tax.
- The amount of days that a property is physically occupied by a homeowner, his/her family members or guests, does not determine whether the property is exempt from the tax.

2.3. Multiple principal residences

- A person can have only one principal residence. If an occupier has more than one home, they cannot designate which one is their principal residence. It is the one that best meets the definition in the bylaw. This is not limited to one residence in Vancouver or Canada.

2.4. Spouses with different principal residences

- Spouses (whether married or common law) can have different principal residences for the purposes of the Vacancy Tax so long as that is where each individual lives, makes his or her home and conducts his or her daily affairs.
- If spouses declare different principal residences, they must be able to provide information or evidence that demonstrates that each property was used in accordance with the bylaw's definition for at least six months of the applicable tax year.

2.5. Number of days of occupancy

- To be exempt from the Vacancy Tax, the owner or permitted occupant is not required to physically occupy the property for any specific period of time (not based on occupancy), as long as the property is their principal residence.
- If an owner or permitted occupant lives in the residential property for more than six months, but the property is not their principal residence, the property will still be subject to Vacancy Tax.

2.6. Extended absences

- Generally, a homeowner will reside in their principal residence for consecutive months. However, there is no specific requirement for the homeowner to have resided in the property for those six months but the property must have been, and have remained, their principal residence i.e. if they were travelling or residing abroad during the tax year. There is also no specific time frame on how long a homeowner may be absent from the property, however other governmental authorities who have a similar principal residence requirement use two years as a reasonable period. Regardless of the length of absence by a homeowner, the property must have been, and have remained, the principal residence of that homeowner.
- If a residential property is a homeowner's principal residence then it is exempt from the Vacancy Tax, regardless of how much time the homeowner actually resides in the property. To be exempt from the tax, the homeowner is not required to reside in the property for any period of time, as long as the property is their principal residence.
- Applying the concept of principal residence provides for considerable flexibility for homeowners to leave their homes for extended period of time without being subject to the tax. Examples of situations that would be excluded from the tax include:
 - Snowbirds who leave their home in Vancouver for a period of time every year;
 - University staff who take a sabbatical leave; or
 - Vancouver residents who take leave temporarily to care for an ill family member elsewhere but maintain their principal residence in Vancouver.

2.7. Home Owner Grant

- The home owner grant (HOG) is administered by the Province and is available to B.C. residents who meet certain criteria, including:
 - Be the registered owner of the residence, if the registered owner is a corporation, they are not eligible to claim HOG
 - Be a Canadian citizen or permanent resident of Canada
 - Live in B.C.
 - Occupy the residence as his/her principal residence (the Province uses the same definition as the Vacancy Tax bylaw when determining whether a property was the principal residence of a homeowner).
 - Generally, homeowners must occupy their principal residence when they apply for HOG, however they can still apply if they Work outside the province, are absent for reasons such as medical, travel, education

or home renovations, moved into residential care facility, or moved out of your principal residence because it was damaged.

- The grant does not apply to summer cottages, second homes, or rental properties.
- A home owner grant can only be claimed if the property was used as a principal residence by the registered owner, and is not available if the property was used as a principal residence by a permitted occupant.
- s. 15(1), 17(1) [REDACTED]
- The grant threshold is the maximum value of an assessed or partitioned property. The grant threshold changes every year and can be found on the Province's website, however you will be able to see whether an owner is eligible by referring to Tempest.
- s. 15(1), 17(1) [REDACTED]
- If the property is eligible for a home owner grant and it has not been claimed, the City may wish to notify the owner of the application process and in particular the process for applying for a retro grant.

2.8. Non-resident for tax purposes

- Canada Revenue Agency considers a taxpayer to be a non-resident for tax purposes if you:
 - Normally, customarily, or routinely live in another country and are not considered a resident of Canada, or
 - Do not have significant residential ties in Canada, and
 - i) You live outside Canada throughout the year, or
 - ii) You stay in Canada for less than 183 days in the tax year

- s. 15(1), 17(1) [REDACTED]

2.9. Mailing address and issuance date of documents

- According to the definition of "principal residence", a principal residence should be where the bills are sent to and mails are received. It is generally the residential address used on documentation.
- s. 15(1), 17(1) [REDACTED]

Documents provided should support the property in question was used as a principal residence for at least 6 months of the vacancy reference period.

2.10. Stacking

- Stacking can be applied amongst the three Principal Residence declarations: homeowner, permitted occupant, and tenanted. Stacking can also be applied using one of the three occupied declarations and the redevelopment/renovation exemption.
- It can apply for two separate principal residence uses that total 6 months. For example, a registered owner lived in the home as their principal residence from January – March, then moved (maybe they went to UVic), it sat empty for a while, and their family member moved in (maybe they started at UBC) and changed it to their principal residence from September to December. In this case it would not be "unoccupied" for more than 6 months.
- Using the same example for a tenant and principal residence, a registered owner lived in the home as their principal residence from January – March, then moved (maybe they went to UVic), it sat empty for a while, and then they rented it out to a tenant (maybe they started at UBC) from September to December. In this case it would also not be "unoccupied" for more than 6 months.

- Following the same example, if a registered owner lived in the home as their principal residence from January-March and then had a permit issued for a major redevelopment/renovation on Oct 1 of the same reference period the property would be considered occupied/exempt as combined it would total 6 months.
- Principal residence, permitted occupant, and tenanted declarations can be stacked with the redevelopment/renovation exemption to meet the 6 month requirement of the bylaw. For example, if a property has a building permit issued in September of the reference period and was tenanted from January to May of the same reference period, this property would be considered "occupied/exempt".

3. PRINCIPAL RESIDENCE – PERMITTED OCCUPANT

Definitions

1.2 In this by-law:

"occupier" means a registered owner or a person who occupies residential property with the permission of the registered owner but is not a tenant or subtenant;

"principal residence" means the usual place where an individual lives, makes his or her home and conducts his or her daily affairs, including, without limitation, paying bills and receiving mail, and is generally the residential address used on documentation related to billing, identification, taxation and insurance purposes, including, without limitation, income tax returns, Medical Services Plan documentation, driver's licenses, personal identification, vehicle registration and utility bills and, for the purposes of this by-law, a person may only have one principal residence;

"vacancy reference period" means the calendar year prior to the then applicable tax year;

Unoccupied property

2.2 Residential property is considered to be unoccupied in the following circumstances:

(a) the residential property is not the principal residence of an occupier; ...

Vacant property

2.3 Residential property is considered to be vacant property if: (a) it has been unoccupied for more than six months during the vacancy reference period; ...

3.1. Principal residence – Homeowner

- See information under Principal Residence – Homeowner.

3.2. Mailing address and issuance date of documents

- According to the definition of "principal residence", a principal residence should be where the bills are sent to and mails are received. It is generally the residential address used on documentation.
- **s. 15(1), 17(1)**

Documents provided should support property in question was used as a principal residence for at least 6 months of the vacancy reference period.

3.3. Home Owner Grant (HOG)

- Permitted occupants are not eligible to apply for HOG; only the registered homeowner is eligible to claim HOG.

3.4. Minor occupants (under the age of 16 years)

- s. 15(1), 17(1)

s. 15(1), 17(1)

3.5. University Students

- Students studying in B.C. and living in a property in the City of Vancouver still need to establish that the property was their principal residence during the vacancy reference period.

3.6. Stacking

- Stacking can be applied amongst the Principal Residence declaration, tenanted declaration as well as the permitted occupant declarations. Stacking CANNOT be used amongst declaration exemptions nor amongst PR, Tenanted, Permitted Occupant and exemptions.
- It can apply for two separate principal residence uses that total 6 months. For example, a registered owner lived in the home as their principal residence from January – March, then moved (maybe they went to UVic), it sat empty for a while, and their family member moved in (maybe they started at UBC) and changed it to their principal residence from September to December. In this case it would not be “unoccupied” for more than 180 days.
- Using the same example for a tenant + principal residence, a registered owner lived in the home as their principal residence from January – March, then moved (maybe they went to UVic), it sat empty for a while, and then the rented it out to a tenant (maybe they started at UBC) from September to December. In this case it would also not be “unoccupied” for more than 180 days.

4. TENANTED

Unoccupied property

2.2 Residential property is considered to be unoccupied in the following circumstances: ...

(b) the residential property is not occupied by a tenant or subtenant for residential purposes for a term of at least 30 consecutive days.

Vacant property

2.3 Residential property is considered to be vacant property if:

(a) it has been unoccupied for more than six months during the vacancy reference period; ...

4.1. Occupied for residential purposes

- While the bylaw does not specifically define what it means to occupy a property for residential purposes, in practice this means to occupy a property as a residence as opposed to using it as a place of work or for storage.
- Tenants are not required to occupy the property as their principal residence for the property to be exempt from the tax but must occupy the property for residential purposes. For example, personal documentation addressed to the tenant at the property’s civic address, confirmation or receipts from a moving company, confirmation of residential furniture delivery, etc.
- If a homeowner provides evidence that belongs to a tenant (e.g. driver’s license, CRA Notice of Assessment), a third party consent form must be obtained in order for the evidence to be used to support the declaration. Vacancy Tax applies to taxable property, which refers to a vacant property (in other words, unoccupied). Per Section 2.2, the residential property is considered as “unoccupied” if it is not occupied by a tenant or subtenant for a term of at least 30 consecutive days, for at least 6 months during the vacancy reference period.

While the Bylaw does not specifically defined “occupied”, in practice, “occupied” means occupied for residential purposes, which is consistent with the definition of Class 1 residential properties as defined in section 1.2 of the Bylaw.

In situations where a residential tenancy agreement is in place, but the property is being used as an office space, the property is considered vacant and subject to the Vacancy Tax as it is not occupied for residential purposes.

To be exempt for the Vacancy Tax, the tenants are not required to use the property as principal residence but must occupy the property for residential purposes.

4.2. Property solely used as place of work

- In situations where a residential tenancy agreement is in place, but the property is being used as a place of work, the property is considered vacant and subject to the vacancy tax. This is consistent with the definition of Class 1 residential properties as defined in section 1.2 of the bylaw.
- If a property is used for a purpose, other than residential, it is the responsibility of the homeowner to notify BC Assessment to ensure that the property’s use is classified accurately, for example a property used for business would be Class 6 business. The Vacancy Tax applies to properties that are only Class 1 Residential; all other properties will be excluded from the requirement to complete a property status declaration.
- Tenants are not required to occupy the property as their principal residence for the property to be exempt from the tax but must occupy the property for residential purposes. For example, they may provide personal documentation addressed to the tenant at the property’s civic address, confirmation or receipts from a moving company, confirmation of residential furniture delivery, etc.

4.3. Length of tenancy

- Six months was considered a reasonable amount of time to require rental occupancy as it provides new landlords with significant flexibility and time to find a suitable tenant both initially and in cases of tenant turnover.
- The requirement to rent out properties for a minimum of 30 consecutive days aligns the Vacancy Tax Bylaw with the City’s short term rental requirements. Tenancy agreements must be for a minimum term of 30 consecutive days and for a period of 6 months during the reference year being audited..
- s. 15(1), 17(1)

4.4. Property uninhabitable during tenancy

- There may be situations where a residential tenancy agreement was in place for at least six months of the applicable vacancy tax period but during this time the property became uninhabitable without a requirement for permits to be issued. In these cases, and in particular where an insurance company has covered the loss of rental income during the period that the property was unoccupied, the City may determine that this property was still occupied by a tenant for the purposes of this bylaw.
- In these cases the City will look at the use of the property before and after the repairs to ensure the intention is to provide rental accommodation.

4.5. Unable to find a tenant

- There is no exemption for property that is unoccupied solely because it is being listed for rent.
- Homeowners are encouraged to reduce the asking rental cost until the unit is rented because they will not be exempt from the tax on the basis of being unable to find a tenant.
- If a property is tenanted and the tenant fails to pay rent, the homeowner has six months of the year to evict the tenant and find a new one. In cases where the process of evicting a tenant took longer than six months, the homeowner should provide evidence of the eviction process.

4.6. Corporate rentals

- Rental to a property management company is not sufficient in and of itself to establish that the property was tenanted. The owner will need to provide sub-tenancy agreements or a ledger of tenants and the dates they occupied the property to determine whether the 30 consecutive day requirement has been met.


4.7. Short term rentals

- If a property is used solely for short term rental purposes for < 30 consecutive days per period (Airbnb) and it is not otherwise occupied for at least 6 months of the vacancy tax period, the property would be subject to the Vacancy Tax unless a specific exemption applies.

4.8. Stacking

- Stacking can be applied amongst the Principal Residence declaration, tenanted declaration as well as the permitted occupant declarations. Stacking can also be used amongst renovation and redevelopment declaration exemption.
- Using the same example for a tenant + principal residence, a registered owner lived in the home as their principal residence from January – March, then moved (maybe they went to UVic), it sat empty for a while, and then the rented it out to a tenant (maybe they started at UBC) from September to December. In this case it would also not be “unoccupied” for more than 6 months.

4.9. Information from a long-term tenant proving occupancy

- s. 15(1), 17(1)

- s. 15(1), 17(1)
Documents provided should support property in question was occupied by a tenant/subtenant for residential purposes for at least 6 months of the vacancy reference period. However, the tenant does not need to show that the property was their principal residence. In some cases, where a homeowner fails to establish a tenancy at the property, however the tenant is able to establish that the property was their principal residence, the City will review the file under the property status of “Principal Residence – Permitted Occupant”.

4.10. City of Vancouver Long-term rental business licence

- To rent a residential property for 30 days or more at a time, a registered owner needs to apply for a rental property business license.

5. **TRANSFER OF PROPERTY**

3.5 A vacancy tax is not payable under this by-law for a parcel of residential property if one hundred percent of the legal interest in the property was transferred during the applicable vacancy reference period.

5.1. Accepted transfer

- A transfer must have been accepted by the Land Title Office (LTO) and property transfer tax (PTT) would normally have been paid. The definition of a property transfer is not included in the bylaw, however the City considers that in order to qualify for the exemption, the transfer must have been determined as acceptable by the Land Title and Survey Authority of British Columbia.
- The exemption applies when there is a title transfer resulting in a new title number being issued. The use of “transfer” is based on the definition of “transfer” in the Land Title Act, being a conveyance, a grant and an assignment.
- If a property transferred outside of the vacancy reference period i.e. vacancy reference period is 2017 and the property transferred on January 25, 2018, the tax follows the property not the homeowner therefore the new homeowner needs to declare on behalf of the old homeowner and will need to establish the use of the property in 2017.

- One hundred percent of the legal interest in the property must have been transferred during the vacancy reference period. s. 15(1), 17(1)
- Family exemptions are available for the transfer of a principal residence. When a related individual transfers a principal residence or an interest in a principal residence to a related transferee, the transferee may be exempt from paying PTT. In order for the transferee to be exempt from vacancy tax, the transferee must be able to demonstrate that the property is his/her principal residence..
- Asset Deal – Traditional real estate transaction
- Share Sale - In a share sale, a seller transfers a property to a buyer not by selling the property, but by selling shares in a company that owns that property. For example, buyers would purchase a property in a trust, have a corporation own shares in that trust, and then sell the shares in that corporation and transfer the beneficial ownership of the property without changing the title, to avoid paying the property transfer tax. PTT is only payable when a new owner of an interest in real property is registered on title with the Land Title Office. As legal interest in the property of the corporation or trust has not transferred, this would not be considered a transfer of property as a new owner would not be registered in the LTO and PPT would not have been paid.

5.2. Outside vacancy reference period

- The transfer must have occurred in the vacancy reference period. s. 15(1), 17(1)

Please note, if transfer is accepted based on initial filing within the reference period, the homeowner will not be able to again claim the same transfer in the subsequent reference period.

5.3. Listed for sale

- If a property was empty for more than six months of the year solely because it was listed for sale, the Vacancy Tax will apply. There is no exemption for a property that is empty solely because it is listed for sale.

5.4. Change of ownership

- For purchase and sales of residential properties in Vancouver that are closing during the declaration period (November to February), property status declarations should be made by the seller prior to the transfer of property.
- The tax certificate will show whether a declaration has been made, what has been declared and whether there is a tax liability.
- Where a declaration has not been made, the new homeowner will need to submit a late declaration and select the property status according to how the previous homeowner used the property during the vacancy reference period. If audited, the new owner will need to ask the previous homeowner to provide evidence to support the selected property status.
- Vacancy Tax is assessed on a property and therefore any unpaid Vacancy Tax and late payment penalty remains as a liability on the Vacancy Tax account or, if left unpaid, in subsequent years on the property tax account. A change in ownership does not relieve the new owner of this liability. If a property is declared vacant or the City has not yet determined whether a property is subject to the tax, it is recommended to provide a holdback for 1% of the previous year's assessed value pending the City's determination.

5.5. Transfer between a corporation and an individual

- s. 15(1), 17(1)

5.6. Registered homeowner in fee simple

- Title searches do not show beneficial ownership, and only show the legal ownership, being the named “Registered Homeowner in Fee Simple.” The province is expected to bring in a parallel registry for beneficial homeownership, but it is not yet available.

5.7. Transfer of legal ownership and new title number

- This exemption applies to residential properties where the title of the residential property was transferred during the reference period (i.e., the property was sold) and a new Land Title Number was issued. The use of “transfer” is based on the definition of “transfer” in the Land Title Act, being a conveyance, a grant and assignment. The exemption does not apply to properties that were issued a new Land Title number solely because of a name or address change.
- The effective date of the new title number must be dated during the vacancy reference period (January 1, 2017 to December 31, 2017).

5.8. Date of transfer of property

- The City looks at the effective date of the new title number (as that is when the transfer gets registered at the Land Title Office) to determine whether the title of residential property was transferred during the applicable vacancy reference period (2017). This is the transfer date of legal title of the property, being a conveyance, a grant and an assignment.
- The date of signing of the contract of purchase and sale by the buyer/seller is irrelevant in determining whether the property qualifies for the “Transfer of Title” exemption, as the parties could sign the contract during 2017 with a completion date in 2018, meaning the property transfer is not completed with a new title number issued until 2018.

5.9. Asset deal vs Share deal

Share vs Asset deal

Asset Deal – Traditional real estate transaction

Share Sale - In a share sale, a seller transfers a property to a buyer not by selling the property, but by selling shares in a company that owns that property. For example, buyers would purchase a property in a trust, have a corporation own shares in that trust, and then sell the shares in that corporation and transfer the beneficial ownership of the property without changing the title, to avoid paying the property transfer tax. PTT is only payable when a new owner of an interest in real property is registered on title with the Land Title Office.

6. WORK (FULL TIME EMPLOYMENT)

Occupancy for full-time employment

3.6 A vacancy tax is not payable under this by-law for a parcel of residential property if the principal residence of the registered homeowner during the vacancy reference period was outside of Greater Vancouver, but the residential property was occupied by the registered homeowner for residential purposes for a minimum aggregate of six months during the vacancy reference period because the registered homeowner was employed full-time and the nature of that employment required their physical presence in Greater Vancouver.

Definitions

1.2 In this by-law:

“Greater Vancouver” means the Village of Anmore, Village of Belcarra, City of Burnaby, City of Coquitlam, City of Delta, City of Langley, Township of Langley, Village of Lion’s Bay, City of Maple Ridge, City of New Westminister, City of North Vancouver, District of North Vancouver, City of Pitt Meadows, City of Port Coquitlam, City of Port Moody, City of Richmond, City of Surrey, Tsawwassen First Nation, City of Vancouver, District of West Vancouver, City of White Rock, University Endowment Lands, and University of British Columbia;

6.1. Occupied for residential purposes

- This exemption does not apply if the property was only used as a place of work and not occupied as a residence. A property used solely as a place of work should be classed accordingly with BC Assessment.
- This exemption doesn't apply if the property was solely used as a place of work (e.g. office space) and not occupied as a residence. This is consistent with the messaging by the City to the public and the scope of the Bylaw to include "residential property" as defined in Section 1.2 of the Bylaw, which is property classified only as Class 1 property under the BC Assessment Act.
- If the property is solely used for commercial purposes (used as office space) then the owner needs to contact BC Assessment to request their property to be classified under Class 6 – business Other which is subject to a higher property tax rate. It is the owner's responsibility to ensure that the use of their property is correctly classified by BC Assessment.
- Second home that is used as a place of work does not qualify for this exemption.

6.2. Work location

- The work in Vancouver exemption does not apply if the registered homeowner's place of work is outside of Greater Vancouver.
- The homeowner must show that the nature of their full-time employment required their physical presence in Greater Vancouver. If the homeowner is required to travel outside of Greater Vancouver for work, they must show that the majority of their work took place in Greater Vancouver.
- Place of work must be located in Greater Vancouver and does not include the property itself. Situations where homeowners come into Greater Vancouver to occupy their property and to work from that property are not exempt, unless the owner is able to provide evidence that their physical presence was required in Greater Vancouver.

6.3. Principal Residence location

- The homeowner's principal residence must be outside of Greater Vancouver.
- The homeowner may need to provide evidence to show that their principal residence is located outside of Greater Vancouver i.e. a valid driver's licence.
- The Work exemption was developed to accommodate "commuting workers" – those that live outside of Greater Vancouver but come into Vancouver and generally occupy their downtown Vancouver condo Monday to Friday for work at an office and then return to their principal residence in the weekend.
- If the principal residence of the registered owner is already in the City of Vancouver, the registered owner cannot claim the secondary property under the "occupancy for full-time employment" exemption. That would be considered as "second home".

6.4. Occupied for a minimum aggregate of six months

- The homeowner must be able to show that they occupied the property for a minimum aggregate of six months because the nature of their employment required their physical presence in Greater Vancouver. Use of the property by the homeowner for personal use, unrelated to their employment, or use by family members or friends will not be included in this calculation.
- Examples of information that may be sought from the homeowner to establish that they were required to occupy the property for a minimum aggregate of six months includes billing records, calendar appointments, or a sworn affidavit. **s. 15(1), 17(1)**

6.5. Full-time work

- The homeowner must be employed full-time for this exemption to apply.
- Full-time work that adds up to six months of the year is generally fulfilled by 4 or more days of employment in a work-week. In some cases, full time work will be made up of a variable schedule that adds up to a minimum aggregate of six months in the year (for example, a film crew member that works 14 days at a time).

- FOB entry records for the owner showing access to their workplace are an example of an acceptable piece of evidence, provide entry records identify the individual coming and going.
- The owner's work must be full-time for this exemption to apply. The owner must be able to prove that their physical presence was required for work in the City of Vancouver for a minimum of six months (equivalent to 183 days) in order to qualify for the exemption.
- Full-time employment is defined as 4 or more days of work in a work-week (otherwise, the owner would not meet the minimum six months or 183 days requirement of occupying the property for residential purposes due to registered owner required to work in the City of Vancouver per the Bylaw). In some cases, full time work will be made up of a variable schedule that adds up to a minimum aggregate of six months or 183 days in the year (for example, a film crew that works 14 days at a time).

6.6. Nature of employment

- While the bylaw states that the homeowner must be "employed full-time", the bylaw does not specify whether the work needs to be paid or not. Examples of unpaid work that may qualify for the exemption include an internship or volunteer nursing where a homeowner is able to show that they were employed full-time i.e. an employment agreement.
- A homeowner who is self-employed but whose presence is physically required in Greater Vancouver will need to show that they occupied the property for a minimum aggregate of six months because of the nature of their employment i.e. billing records, calendar of appointments, list of client meetings, list of work appointments.

6.7. Applies to the registered homeowner only

- If someone other than the registered homeowner was required to work in the City, this exemption will not apply. It must be one of the homeowners on title. If someone, other than the homeowner, occupies the property, they will need to show that they used the property as their principal residence (see Permitted Occupant).
- If the property is owned by a corporation, the corporate representative is required to provide a company search from BC Registry Services to confirm the names of all Directors. In order to claim the Work exemption, the person occupying the property would need to show that they were the Director of the company.
- This exemption only applies if one of the registered owners was required to work in the City. If someone other than the registered owner (e.g. such as a family/friend not registered on title) was required to work in the City, the exemption will not apply.
- If the property is owned by a corporation, the corporate representative is required to provide a company search from BC Registry Services to confirm the names of all Directors. In order to claim the Work exemption, the person occupying the property would need to show that they were the Director of the company and their physical presence was required in the City of Vancouver, and the property was occupied for residential purposes for >6 months in the tax year.

6.8. Live/work units

- Live/work units classified as a Class 1 residential property, and used as an office, would not qualify for the work exemption unless the owner is able to prove the property was used for full time work that requires physical presence in the City of Vancouver, and the property was occupied (for residential purposes) for more than six months during the vacancy reference period.
- Live/work units are classified under City of Vancouver's IC-3 Zoning Bylaw (industrial zoning). The IC-3 zoning bylaw does not create an exemption under the Vacancy Tax Bylaw, as IC-3 is an industrial zone which consists of business and residential properties. If the property was used solely for commercial purposes (e.g. office space or art studio) and is not a residential property, it is the onus and responsibility of the property owner to contact BC Assessment to appeal for the class assessment (to be reclassified from Class 1 residential property to Class 6 business property) in order for Vacancy Tax Bylaw not to apply to the property.
- Compliance Analysts may advise homeowners during the audit process on how to have their class assessment changed.
- Vacancy Tax Bylaw applies to Class 1 residential properties which are used for their intended purposes (i.e. residential).

6.9. Multiple properties

- The work exemption can only be used for one property in the City of Vancouver. A homeowner cannot claim to occupy more than one property for the purposes of Work.

6.10. Practical examples

- Examples of what qualifies:
 - Principal residence of homeowner is on Saltspring Island, homeowner works as a manager in Vancouver and is required in the office Monday to Friday.
 - Principal residence of homeowner is in Kelowna and the homeowner works in the film industry in Metro Vancouver on 30 day contracts, adding up to a minimum aggregate of six months in the tax year.
 - Principal residence of homeowner is in Abbotsford and the homeowner works as a Plumber with contracts in Metro Vancouver that add up to a minimum aggregate of six months in the tax year.
 - Principal residence of homeowner is in Gibsons and the homeowner works as a doctor in Vancouver and is required at hospital 4-5 days per week. (including or excluding on call time)
 - Principal residence of homeowner is in Victoria and the homeowner works as an RCMP in Burnaby and is required to be on duty 4-5 day per week.
- Examples of what does not qualify:
 - Principal residence of homeowner is in Vancouver; homeowner has a second home in Vancouver and works in Vancouver Monday to Friday.
 - Principal residence of both homeowners is in Victoria, each homeowner works 90 days in Vancouver which adds up to six months of the year.
 - Principal residence of homeowner is in Burnaby, homeowner uses condo in Vancouver as law office Monday to Friday.
 - Principal residence of homeowner is in Coquitlam, homeowner uses condo as a place to stay when attending events in Vancouver or for family/friends visiting.
 - Principal residence of homeowner is in Chilliwack and the homeowner works as a self-employed consultant for less than *six months* but he and/or family also occupies the property for personal use.

7. STRATA RESTRICTION

3.4 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than six months during the vacancy reference period because:

(a) the residential property is a strata unit in a strata development and;

(b) prior to November 16, 2016, the by-laws of the strata either:

(i) prohibited rentals altogether, or

(ii) restricted the number of strata units that could be rented and the maximum number of permitted strata rentals for the strata development has already been reached, provided that:

(A) the number of permitted strata rentals has not been decreased on or after November 16, 2016, and

(B) the registered owner is able to submit evidence that they were unable to rent the residential property during the vacancy reference period due to this restriction.

To confirm that a property is a strata unit in a strata development, review the actual use code found in Tempest. Strata units have an actual use code of "030 Strata Lot – Res (Condo)".

7.1. Not enacted by 16 November 2016

- Rental restrictions or prohibitions voted at an AGM prior to 16 November 2016 but not enacted into the strata bylaw prior to then are not eligible.

7.2. Restriction not specific in bylaw

- There may be situations where the strata bylaws restrict rentals or who can occupy the unit
- Examples:
 - An owner who is not an original owner may make written request to strata council for permission to rental the strata lot for a maximum of one year. Each established owner may be granted a one-time term, of no more than one year, to lease their strata lot for the purpose of travel, personal or extended leave. Permission from strata will not be unreasonably withheld. One of the owners in the building has this unit but lives in the suburbs. He has currently rented his unit for 2018 so going forward he has already reached the one year maximum.. He will not be subject to the tax; this would be similar to an absolute prohibition on rentals. The homeowner is no longer able to rent his unit due to the strata restrictions.
 - Prior to Nov 16, 2016, strata bylaw placed a requirement to gain the strata's approval and stated that "the Strata Corporation may limit the number of strata lots within the strata plan that may be leased by the owners." This statement is somewhat vague and ambiguous; however the property manager confirmed that the strata council did in fact impose a limit of two rental units. When asked why no other strata units were listed as rented or occupied by a permitted occupant during the 2017 reference period, she stated that the strata council prevented any further units from being rented as they had already made the decision to prohibit rentals altogether. An update was made to the bylaws in May 2017 which specifically restricted rentals i.e. made their policy explicit. Prior to VT bylaw the strata bylaws did not prohibit or specifically restrict the number of strata units that can be rented at one time, they do state that the strata corporation may place a restriction on the number. The property manager confirmed that a rental restriction of two units had been in place prior to 2017, and that a wait-list was also in place and the owner was on it, but the strata council made the decision to longer allow strata units to be rented, and passed bylaws specifically prohibiting rentals May, 2017. No other units in this apartment have been declared rented or PO, only PR.

7.3. Number of restricted units

- The number of restricted units cannot have been decreased since November 16, 2016. s. 15(1), 17(1)

7.4. Unable to rent due to strata restriction

- If a rental restriction is in place, the owner must show that they were unable to rent the property due to this restriction, including showing that they were on the waitlist and that no opportunity arose in the vacancy reference period for the property to be rented i.e. they did not decline the opportunity and move to the bottom of the waitlist.
- Evidence includes confirmation of the strata's waitlist at the beginning and end of the years; any dated correspondence confirming the owner was added to the waitlist.
- s. 15(1), 17(1)

7.5. Short term rentals

- Strata Bylaw confirming rental restriction that rentals under one year are prohibited does not qualify for property to claim for the exemption, as the Bylaw requires rentals altogether are prohibited.
- The intent of the Vacancy Tax bylaw is to increase long-term rentals in the City and restrictions on rentals, including minimum periods of tenancy, were considered during the drafting of the bylaw, and were not included in the strata restriction exemption as minimum periods of tenancy were considered to be consistent with the intent of the bylaw.

*provided that a registered homeowner may only claim this exemption for one strata unit.**

*This amendment does not come into effect until January 2020

8. REDEVELOPMENT OR RENOVATION

3.2 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than six months during the vacancy reference period in order to do one or more of the following:

(a) redevelop or safely carry out major renovations to the property:

i. for which permits have been issued by the City, and

ii. which, in the opinion of the Chief Building Official, are being carried out diligently and without unnecessary delay, or;

8.1. Permits not issued

- Properties that are under construction, but their permits are pending, will be subject to the Vacancy Tax. Homeowners who are awaiting permits must ensure that properties are either occupied as a principal residence or rented out (in periods of 30 or more consecutive days) for at least six months of the tax year.
- Owners who begin construction on their properties without the appropriate permits will be required to pay the Vacancy Tax. It is the owner's responsibility to make sure a permit is issued prior to commencing any development on their property. A City inspector might issue a Stop Work Order if work was commenced without a permit issued.
- The fact that a City inspector issues a Stop Work Order (if work commenced without a permit issued, which is in violation of the Building Bylaw and Zoning/Development Bylaw) causing delay for the City to issue a building permit is not the City's fault. This is considered a negligent act by the owner as the owner chose to conduct work without the appropriate permits. This is not a valid reason for the property owner to challenge the City's delay in issuing the permit.

8.2. Permit issuance date

- If a property with an existing dwelling unit was undergoing redevelopment or major renovation, the building or development permit must be issued prior to July 1 of the applicable tax year in order to qualify for the exemption. The exemption does not apply to properties for which permits are pending.
- If a building permit or a salvage and abatement permit is issued after July 1, the homeowner should provide information on how the property was occupied between January and June, including proof of principal residence or tenancy. A permit issued within a reasonable time period after the July 1 cut off could be considered with regards to an exemption under the bylaw, if the property was unoccupied between January and June and the property was uninhabitable prior to the enactment of the bylaw or in cases where a delay by the City resulted in the late issuing of permits.

8.3. Type of permit

- The Development, Building and Licensing department has many classifications of permits (including but not limited to Building Permit, Demolition Permit...etc), which can fall into consideration for the redevelopment/renovation exemption. The key is to look at the scope of the project and description of the permit to determine its nature.
- The City accepts that a Salvage and Abatement permit issued prior to July 1 of the relevant tax year is sufficient and appropriate to meet the requirements of the Vacancy Tax bylaw.

8.4. Remain tenanted

- The City's Tenant Relocation and Protection Policy provides considerable flexibility for developers to rent out properties while they await permits. Developers are not required to compensate tenants who resided in the property for less than a year before the rezoning or development application was submitted. Additionally, developers are not required to compensate tenants whose tenancy began after a rezoning or a development permit application was submitted. However, Residential Tenancy Act requirements concerning notice and free rent still apply for month-to-month tenancies. The Tenant Relocation and Protection Policy does not currently apply to properties in single-family zones.
- As per the B.C. Residential Tenancy Act, a landlord must have all necessary permits and approvals in place before issuing a Notice to End Tenancy. The bylaw requires the property to be occupied up until the permits are issued, or at least for the first six months, in order to deter landlords from evicting tenants earlier than necessary as well as ensuring that developers do not allow properties to sit vacant for long periods as they work through the permitting process.
- Unoccupied homes that are part of a land assembly may also be subject to the Empty Homes Tax if they are not occupied while the development site is proceeding through the rezoning or development permit process.
- If permits are applied for in January, in most cases they will be issued by June 30. If a delay in the issuing of permits was caused by the City, then this should be considered when reviewing whether the development is being carried out diligently and without unnecessary delay.

8.5. Minor renovations

- If a renovation project can be completed in less than six months, the property must continue to be the principal residence of the homeowner, a friend or family member, be rented out (in periods of 30 or more consecutive days) for at least six months of the tax year, or be eligible for one of the other exemption categories, to be exempt from the Vacancy Tax.
- There are many types of renovations that may make occupancy unsafe or impractical while work is underway. However, very few of these will require the home to be unoccupied for six months; rather, the vast majority of renovation projects can be completed in less than six months' time.
- When determining if a property qualifies for this exemption, the scope of the work should be considered to determine whether the renovation work is considered as major renovation for which the property is required to be vacant for >6 months in the tax year.
- The following are examples of projects that can usually be completed in less than six months' time and, therefore, will generally not qualify for the exemption:
 - Kitchen renovation
 - Bathroom renovation
 - Roof replacement
 - Cladding replacement
 - Window replacement
 - Electrical upgrades
 - Plumbing upgrades
 - Energy upgrades
 - Most additions
- The Chief Building Official will advise on whether they consider that the redevelopment or renovations were major and whether they required the property to be unoccupied for more than six months in the tax year.

8.6. Diligently carried out diligently and without unnecessary delay

- The Chief Building Official must provide advice on whether, in their opinion, the development is being carried out diligently and without unnecessary delay. This assessment should also take into account any error or omission by the City that may have delayed the process. The City may also consider whether any delays were caused by activities outside the control of the owner.
- When considering whether the development is being carried out diligently, the Chief Building Official will review whether the construction was being actively pursued and whether inspections were being scheduled in a timely manner.

8.7. Occupancy Permit

- Once an occupancy permit has been issued for the property, or the property passes final inspection, the building is considered complete and fit for occupancy. If this occurs in the first six months of the tax year, the property does not qualify for the redevelopment exemption.
- If an occupancy permit is issued prior to June 30, the homeowner should provide information on how the property was occupied between July and December, including proof of principal residence or tenancy. A reasonable delay in establishing occupancy, for example if a tenancy started mid-July or the homeowner only established principal residence in late July, could be considered with regards to an exemption under the bylaw, if the homeowner is able to show that reasonable steps were taken to establish occupancy after the occupancy permit was issued.
- If an occupancy permit was issued after July 1, Development, Building and Licensing should provide information on whether, in the opinion of the Chief Building Official, the redevelopment or major renovations were carried out diligently and without unnecessary delay, including the issuing of an occupancy permit.
- If occupancy has been granted for a Multi-Family Dwelling, either as a partial occupancy permit (one unit within a new building) or as the final occupancy permit for an entire building, prior to July 1 of the applicable year, but was not occupied as a principal residence nor occupied by a tenant or subtenant for a minimum of 6 months, it will be considered unoccupied and subject to the tax.

8.8. Property for sale

- If a property was fit for occupancy but was unoccupied for more than six months of the applicable year because it was being marketed for sale and was not transferred within the applicable year (and is not otherwise subject to an exemption) the tax would apply.

(b) carry out either redevelopment or initial development of residential property that is unimproved with any dwelling units, or the rehabilitation and conservation of heritage property:
i. for which a complete rezoning enquiry or application, development permit application or heritage alteration permit application has been submitted by or on behalf of the registered homeowner and is under review by the City, and
ii. which, in the opinion of the Director of Development Services, is being diligently pursued and without unnecessary delay, or;

8.9. Vacant land

- A parcel of land is not subject to the Vacancy Tax if there is no existing dwelling unit (i.e. vacant land) and a complete rezoning enquiry or application or development permit application as well as full payment of the required fee submitted to the City prior to July 1, 2017 in order to qualify for the redevelopment/renovation exemption.

- For projects requiring rezoning, submission of a full and complete letter of enquiry package and full payment of the required fee by the registered owner will meet this requirement.

8.10. Heritage Preservation

- Under section 1.2 of the Vacancy Tax bylaw, “heritage property” means property that: (a) in the opinion of a person or body authorized to exercise a power under the Vancouver Charter in relation to the property, has sufficient heritage value or heritage character to justify its conservation; or (b) is protected heritage property;
- This exemption applies where a registered owner has submitted a development permit or heritage alteration permit application for the rehabilitation and conservation of heritage property. The bylaw only requires the permit application to be submitted, and that it is being diligently pursued, and does not require the permit to be issued.
- For this exemption, the property must be heritage property as that term is defined in the Vancouver Charter, meaning property that, either “has sufficient heritage value or character to justify its conservation”, or “is protected heritage property”. The determination of whether a property is considered as a heritage property is to be made by the Chief Building Official in the Development, Building and Licensing department based on the definition in the Vancouver Charter.

8.11. Diligently pursued

- The Director of Development Services must provide advice on whether, in their opinion, the rezoning enquiry or application, development permit application or heritage alteration permit application is being diligently pursued and without unnecessary delay. This assessment should also take into account any error or omission by the City that may have delayed the process.

8.12. Error on the part of the City

- Based on the small amount of situations this could apply to and the fact that the City has caused a delay in permits being issued so that the exemption in Section 3.2(a) would apply, the Vacancy Tax Review Officer could consider a policy to deal with complaints that there was an error or omission on the part of the City that resulted in the imposition of the tax in the following circumstances:
 - The registered homeowner was proceeding with remedying the damage and seeking permits for repairs from the City; and
 - The City, through its own actions, failed to process the permit application in a timely manner so that a permit could be issued for the repairs prior to July 1, 2017.

8.13. Uninhabitable properties

- The bylaw does not exempt properties just because they are uninhabitable. Properties that cannot be occupied should have permits issued and the owner should be diligently pursuing these.
- In cases where a property became uninhabitable during or just prior to the vacancy reference period, further information should be sought to determine whether the property was an occupier’s principal residence prior to the property becoming uninhabitable and did it remain so i.e. did the occupier move elsewhere temporarily; was the property tenanted and did the insurance company pay out for loss of rental income; or was there a court order or order of a governmental authority prohibiting occupancy and was the owner taking reasonable steps to re-occupy the property.

(c) carry out either redevelopment or initial development of a parcel of residential property which is unimproved with any dwelling units and is part of a phased development¹ which either:

i. has not been rezoned, where a complete rezoning enquiry or rezoning application for at least one of the parcels of residential property which comprise the phased development has been submitted by or on behalf of the registered homeowner and is under review by the City during the vacancy reference period, or

ii. has been rezoned, where either:

(A) a complete development permit application has been submitted for at least one parcel of residential property which is part of the phased development and is under review by the City during the vacancy reference period; or

(B) a development permit has been issued by the City for at least one parcel of residential property which is part of the phased development and work under the development permit is, in the opinion of the Director of Development Services, being diligently pursued and without unnecessary delay.

8.14. Unimproved with any dwelling units

- This section of the exemption only applies to vacant land. If the parcel of land includes any dwelling unit, then the registered owner would need to show that permits were issued, as per section 3.2(a), or that the property was occupied as required by the bylaw.

8.15. Part of a phased development

- Under section 1.2 of the Vacancy Tax bylaw, “phased development” means the development of one or more parcels of residential property where the Director of Planning has agreed that the development will be undertaken in phases over time under more than one development permit.
- A property is not subject to the Vacancy Tax if it is a property with no existing dwelling unit (i.e. vacant land) that is part of a phased development and one of the following applies:
 1. A rezoning application is under review, OR
 2. Rezoning has been approved and permits are under review, OR
 3. Rezoning has been approved and construction has commenced.
- This aligns with the exemption for unimproved vacant lands, but is required to capture parcels of land within large-scale developments of unimproved land where the City has agreed that applications for development will be submitted in phases and development will be carried out pursuant to multiple development permits.

8.16. Diligently pursued

- The Director of Development Services must provide advice on whether, in their opinion, the rezoning enquiry or application, development permit application or heritage alteration permit application is being diligently pursued and without unnecessary delay. This assessment should also take into account any error or omission by the City that may have delayed the process.

9. COURT ORDER

3.7 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than six months during the vacancy reference period solely because a court order, court proceedings or order of a governmental authority prohibits its occupancy provided that the court proceedings or any conditions or requirements set out in any court order or order of a governmental authority are being diligently pursued without unnecessary delay by the registered homeowner and within any stated timelines.

¹ “phased development” means the development of one or more parcels of residential property where the Director of Planning has agreed that the development will be undertaken in phases over time under more than one development permit;

9.1. Prohibits occupancy

- The purpose of this exemption was to exempt properties where a homeowner was prohibited from selling, occupying or renting the property and therefore unable to meet the requirements of the bylaw and not situations where a property is unable to be occupied due to inaction by the homeowner.
- The owner must be able to provide evidence to demonstrate that occupancy of the property was restricted by a court case or order of a governmental authority.

9.2. Order of a governmental authority

- This can include an Order issued by the City's Development, Building and Licensing (DBL) department of the Vancouver Policy Department (VPD) that prohibits occupancy of the property. Examples of when such an order may be issued include when a property fire has caused the property to be unsafe to occupy.

9.3. Diligently pursued

- An order of a governmental authority issued several years in the past prohibiting occupancy, where no action has been taken by the homeowner to remedy the situation, is not sufficient to meet the requirements of this exemption. The order must be the sole reason that occupancy is prohibited, and the homeowner must be able to show that they have acted diligently to remedy the situation.
- For example, a homeowner receives a court order to remediate a home that was used a drug lab, the order states it must be done within 3 months of the notice.
- A fire has occurred at the property and DBL has deemed the property unsafe and that it must be demolished within a certain time period. If the homeowner does not complete the work in the timeframe issued in the Order, the property would be subject to the tax. For example, if a home is structurally damaged by a fire and DBL deems it should be demolished within the next 6 months and a demo permit is issued, if a homeowner waits 1 year, they may be subject to the tax in the following reference period.

10. DEATH OF OWNER

3.1 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than six months during the vacancy reference period because of the death of the registered owner of the residential property in the applicable vacancy reference period, and this exemption also applies for the following vacancy reference period.

10.1. Death occurred after July 1

- Where a registered owner passed away after July 1 in the vacancy tax reference period, the property would not qualify for this exemption as the property could have been occupied for at least six months and was not unoccupied because of the death of the owner. In such cases, generally information should be provided to show that the property was occupied for at least *six months*.

10.2. Date of Death prior to July 1

- If a property was empty for more than six months because the registered owner is deceased, If the owner passed away in the previous vacancy tax period the exemption would still apply for the following vacancy reference period.

10.3. Grant of Probate or Administration

- Probate is the process through which the court certifies that the executor has the right to administer the estate. A Grant is an official document, sealed by the Probate Registry and confirming that the person named on it is entitled to deal with the estate, i.e. collect all the assets, pay all liabilities and debts of the estate and distribute the net balance to entitled beneficiaries. The Grant issued to executors is called a Grant of Probate. The Grant issued to the administrators of an intestate estate is called a Grant of Letters of Administration.
- Most often an application for a Grant is made within 3 – 6 months of death. Formally speaking there is no deadline by which an application for a Grant must be made. You do not need probate to transfer property that is held in joint names. This is because joint ownership carries with it a right of survivorship of the other owner(s). For example, if a husband and wife own their home jointly and the wife passes away, the husband owns the house by right of survivorship and doesn't need probate to put the title in his name alone. However, if you own real estate in your own name alone, or if you own it as a tenant-in-common, your executor will need a Grant of Probate to transfer or sell your property.

10.4. Multiple owners on title

- This exemption applies where ANY owner on title is deceased in the relevant reference period.

11. OWNER IN CARE

3.3 A vacancy tax is not payable under this By-law for a parcel of residential property if the residential property was unoccupied for more than six months during the vacancy reference period because...

2017 tax year ... the occupier or tenant or subtenant is undergoing medical care or is residing in a hospital, long term or supportive care facility, except that this exemption shall not be allowed for more than two consecutive vacancy reference periods.

2018 tax year ... all occupiers who were previously occupying the residential property as a principal residence or all tenants or subtenants who were previously occupying the residential property for residential purposes are or is residing in a hospital, long term or supportive care facility, except that this exemption shall not be allowed for more than two consecutive vacancy reference periods.

11.1. Principal residence

- Where an occupier is claiming an exemption under owner in care, they must show that the property was their principal residence prior to undergoing care or residing in a hospital.
- This exemption does not apply in cases where a homeowner uses the property as a secondary residence and is unable to occupy the property due to medical reasons. The exemption should not be used to allow a second home to be exempt.
- The exemption is available to owners who left their home unoccupied and changed their principal residence because they were required to reside in a hospital, long term or supportive care facility and have not yet been able to make arrangements to rent or sell the home.
- The requirements for the owner to establish that the property was used as a principal residence are the same as those under Principal Residence – Homeowner or Principal Residence – Permitted Occupant. Please refer to these sections for further information.

11.2. Second home

- “Second home” is defined as a home that is used occasionally or intermittently by an owner or his/her guest, or held as an investment. It is the intent of the Bylaw to consider second home as vacant and subject to Vacancy Tax.

- This exemption should not be used to allow a second home to be exempt and does not apply in cases where an owner uses the property as a secondary residence and only uses it occasionally to receive medical care in Vancouver.

11.3. Tenanted

- Where an owner is claiming an exemption under owner in care because their tenant or subtenant resided in a hospital, long term or supportive care facility, they must show that the property was tenanted prior to the tenant or subtenant entering into care.
- The requirements for the owner to establish that the property was occupied by a tenant or subtenant for residential purposes are the same as those under Tenanted. Please refer to that section for further information.
-

11.4. All occupiers must be in care

- This exemption does not apply if there are multiple occupants or tenants. The intent of the exemption is that a property was unoccupied (not a principal residence or tenanted) because an occupant or tenant was in care. If there are multiple occupants and one is in care, the other occupant could continue to occupy the property.

11.5. Timeframe

- This exemption is not allowed for more than two consecutive tax years. From 2019 tax year onwards, properties that claim this exemption in the two years preceding would not be eligible.

11.6. Resided in a hospital, long term or supportive care facility

- In order to qualify for this exemption, the occupant would need to show that they resided in such a facility. The terms “hospital”, “long term”, “supportive” and “facility” are not defined in the bylaw and each case will need to be considered based on its individual facts.
- Generally, this type of facility would include 24 hour monitoring and support services.

12. LIMITED USE PROPERTY

3.8 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than six months during the vacancy reference period because:

(a) the lawful use of the property is limited to vehicle parking; or

12.1. Limited to vehicle parking

- First, verify in TEMPEST that the actual use code for this parcel states that the property is either a car park or a dock.

12.2. Lawful use

- In order to qualify under this exemption, the lawful use of the property must be limited to vehicle parking. A title search will need to be run on the parcel of land to determine whether any covenants or easements on title exist that would limit the use to parking.

- The zoning of the property should also be verified to ensure that it does not limit the use of the property / parcel of land. For example RT-3 zoning relates to retention, renovation and restoration of existing character buildings; it does not specifically limit the use of the property or land. .

(b) as a result of the size, shape or other inherent limitation of the parcel, a residential building cannot be constructed on the parcel.

12.3. Residential building cannot be constructed

- First verify in TEMPEST that the actual use code for this parcel of land states that the property is Vacant Land and not that a residential structure already exists.
- The owner would need to provide official documentation (ex: issued by COV Development and Building Office, COV Planning Office or BC Land Titles Office) to confirm that as a result of the size, shape or other inherent limitation of the parcel, a residential building could not be constructed on the parcel of land.
- If there are no constraints on constructing a residential building on the parcel of land, then the property is not exempt.

13. CONTIGUOUS PARCELS

13.1. Permitted connection

- In some cases, BC Assessment may treat multiple contiguous parcels as a single parcel and there may be only one property tax folio; in this case, only one property status declaration will need to be submitted. Homeowners of contiguous parcels of land which have separate property tax folios will be required to submit a property status declaration for each parcel and will complete them in the same manner.
- Adjacent strata lots which **have a permitted interior connection** (such as a door or staircase) through a common wall or ceiling and **are used as one residence** will be treated as one residence. Therefore, provided that such contiguous parcels are a principal residence, rented out for at least six months of the year, or qualify for another exemption, the tax will not apply to any of the parcels.
- Homeowners will need to be prepared to provide information and evidence to demonstrate that the adjacent strata lots were joined pursuant to an issued permit and are used as one residence.
- Simply owning two adjacent strata units does not generally qualify as a contiguous parcel. The homeowner must be able to prove that they properties are used as one, a “shared wall” is not sufficient unless the owner is able to show that the property was used as one residence.
- This is a factual determination made on a case by case basis, the homeowner has the onus of demonstrating that the adjacent strata lots are occupied as one residence.

13.2. Adjacent land

- Adjacent parcels of land that share a property line or strata lots that have been joined by a permitted interior connection (such as a door or staircase) and are used as one residence will be treated as one residence for the purposes of the Empty Homes Tax.

For the purposes of the EHT, contiguous parcels of land that are used as one residence will be treated as one residence. Therefore, provided that such contiguous parcels are a principal residence, rented out for at least six months of the year, or qualify for an exemption from the EHT, the tax will not apply to any of the parcels. In some cases, BC Assessment may treat multiple contiguous parcels as a single parcel and there may be only one property tax folio; in this case, only one property status declaration will need to be submitted. Owners of contiguous parcels of land which have separate property tax folios will be required to submit a property status declaration for each parcel and will complete them in the same manner. Owners will need to be prepared to provide information and evidence to demonstrate that the contiguous parcels are used as one residence. For example, primary lot with a dwelling, accessory lot used for garden, parking, tennis court, storage space.

13.3. Property inspectors

- In the absence of proof of a permitted connection (i.e. building permits) or in cases where the City suspects that the property has not been used as one residence, the City may exercise their ability to enter onto residential property for the purposes of determining the status of the property and whether it is subject to the vacancy tax, provided that the City provides sufficient notice of the time and date of the inspection.
- Such a property inspection would be used to:
 - Determine whether there is a permitted connection (in cases where no record of such a permitted connection exist in the City's database) and whether the property is used as one residence; or
 - In cases where no permitted connection exists, whether the property is used as one residence.
- Examples of what would generally not qualify as two units used as one residence:
 - two strata units in the same building located across the hall
 - two strata units, each with their own kitchen and amenities, i.e. washer, dryer etc.
 - two strata units on separate floors and not connected by a staircase

14. TAXABLE PROPERTY & EXCLUSIONS

2.1 A vacancy tax shall be imposed on every parcel of taxable property² in accordance with this By-law.

14.1. Residential property

- “residential property”, subject to any applicable regulations, means real property classified only as class 1 property³ (residential) under the British Columbia *Assessment Act* and its regulations, but does not include phased development parcels or land or improvements or both used solely for nursing homes, rest homes, cookhouses, strata accommodation property or child daycare purposes (including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding), as may be further described in the British Columbia *Assessment Act* and its regulations;

14.2. Appeal of BC Assessment

- Properties classified only as Class 1 residential are subject to the Vacancy Tax Bylaw and are required to submit a property status declaration. The City determines properties that should receive notices to submit a property status declaration based on the information the City receives from the Province through BC Assessment.
- The Vacancy Tax is calculated based on the Assessment Roll issued by BC Assessment. Homeowners have until January 31, to appeal their assessment, including reclassifying their property. If the property classification is amended and the change is reflected in a 2017 Supplementary Assessment issued by BC Assessment, then the Vacancy Tax Office will review the updated 2017 Assessment information and consider whether the property should be excluded under the section 1.2 definition of “residential property” of the Vacancy Tax Bylaw. Changes to the 2018 BC Assessment Roll with an appeal date of January 31, 2018, will be considered in relation to the 2018 vacancy reference period.
- BC Assessment is responsible for the classification of properties (i.e. to determine if a property is solely a Class 1 residential property) based on information provided to them by the homeowner. If there is any error made in the class assessment of the property by BC Assessment, it is the onus and responsibility of the property owner to contact BC Assessment to appeal for the class assessment (to be reclassified from Class 1 to a different Class depending on the property’s use). The City uses the classifications provided by the Province to determine whether a property should be excluded from the requirement to submit a property status declaration.
 - Example: If the property was used for non-residential purposes (e.g. used for commercial purposes as an office, or art studio) and incorrectly classified as a Class 1 property, it is the onus and responsibility of the property owner to contact BC Assessment to appeal for the class assessment (to be reclassified from “Class 1 Residential” to “Class 6 Business Other”).
- The Vacancy Tax for 2017 is calculated based on the 2017 Assessment Roll issued by BC Assessment. Homeowners have until January 31, 2017 to appeal their assessment, including reclassifying their property. If the property classification is amended and the change is reflected in a 2017 Supplementary Assessment issued by BC Assessment, then the Vacancy Tax Office will review the updated 2017 Assessment information and consider whether the property should be excluded under the section 1.2 definition of “residential property” in the Vacancy Tax Bylaw. Changes to the 2018 BC Assessment Roll with an appeal date of January 31, 2018, will be considered in relation to the 2018 vacancy reference period.

14.3. Actual use of property

- The Vacancy Tax bylaw does not include specific definitions of these property types and in order to determine whether properties fall within the bylaw’s definition of residential property, the City has referred to actual use

² “taxable property”, in relation to a vacancy tax, means residential property that is all of the following: (a) vacant property; (b) not exempt from taxation under either section 373 or 396 of the Vancouver Charter; and (c) not exempt from the vacancy tax under this by-law;

³ Class 1, Residential — single-family residences, multi-family residences, duplexes, apartments, condominiums, nursing homes, seasonal dwellings, manufactured homes, some vacant land, farm buildings and daycare facilities.

codes provided by BC Assessment, as well as examining the use of the property to determine whether the nature of the property and its use should result in an exclusion from the vacancy tax bylaw.

- BC Assessment is responsible for assigning the correct BCA use codes to properties, which the City relies on to determine whether a Class 1 residential property is used solely for nursing homes, rest homes, cookhouses, strata accommodation property or child daycare purposes. It is the onus and responsibility of the property owner to contact BC Assessment to remedy any incorrect use code associated with their property.

14.4. Day care and shelters

- "residential property", subject to any applicable regulations, means real property classified only as class 1 property (residential) under the British Columbia Assessment Act and its regulations, but does not include land or improvements or both used solely for nursing homes, rest homes, cookhouses, strata accommodation property or child daycare purposes (including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding), as may be further described in the British Columbia Assessment Act and its regulations.
- Once it has been confirmed a daycare or social housing (half-way house, women's shelter etc.) is legitimately operating in the residential property, it should be forwarded to the manager to add to the exclusion list.
- To confirm the legitimacy of the daycare or social housing documents should be requested such as a valid business licence, government funding, relevant contracts or agreements for the operation.

14.5. Nursing homes and rest homes

- "residential property", subject to any applicable regulations, means real property classified only as class 1 property (residential) under the British Columbia Assessment Act and its regulations, but does not include land or improvements or both used solely for nursing homes, rest homes, cookhouses, strata accommodation property or child daycare purposes (including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding), as may be further described in the British Columbia Assessment Act and its regulations.
- Therefore it is appropriate and consistent with the purpose of the bylaw to exclude these types of properties, for example shared facility areas or situations where the property is occupied by residents but not as their principal residence or as a tenant. However, stratified residential property used for senior care, independent or assisted living, where units are able to be sold or rented to occupants, would still be subject to the tax. Shared facilities in such stratified property, with the appropriate licence, would be exempt from the tax.

14.6. Multi class / Split Classification

- Property with several distinct uses can fall into more than one class. For example, commercial and residential space might be combined in one building, or a property combines residential, farm and forest land. In these cases, BC Assessment determines the share of the value of the property attributable to each class.
- If a property is within the boundaries of the city of Vancouver but is not solely classed as a Class 1 Residential property, the Empty Homes Tax will not apply and the property owners is not required to make an annual property status declaration.
- **Class 6, Business Other** — property used for offices, retail, warehousing, hotels and motels all fall within this category. This class includes properties that do not fall into other classes.
- **Class 8, Recreational Property, Non-profit Organization** — includes two very different categories:

Recreational Land

- land used solely as an outdoor recreational facility for specific activities such as golf, skiing, tennis, public swimming pools, waterslides, amusement parks, marinas and hang gliding. Improvements on the land (such as a clubhouse) fall into Class 6.

- land in a rural area that is part of parcel used for overnight commercial accommodation that exists predominantly to facilitate specific outdoor recreational activities such as hunting, fishing and kayaking. Improvements on the land most likely fall within Class 6 (e.g. a hotel).

14.7. Non-Profit Organization Land and Improvements

- Property used or set aside for at least 150 days per year as a place of public worship or as a meeting hall by a non-profit, fraternal organization. The 150 days cannot include activities with paid admission or the sale/consumption of alcohol.
- Additionally, the 150 days needs to be in the year ending on June 30 of the calendar year preceding the calendar year for which the assessment roll is being prepared.

14.8. Leased land

- The Empty Homes Tax applies to Class 1 Residential leasehold lands. Some leasehold tenants are recorded on the property tax roll and are responsible for paying regular property taxes. The long-term leaseholders are responsible for ensuring the property is occupied and are required to make an annual property status declaration in the same way that a homeowner of non-leased land would be.
- For leaseholds where the property is on one parcel and in a building with separate rental units, only one unit would need to be used as a principal residence or rented for at least six months of the tax year to be exempt from the Empty Homes Tax. To determine if other types of leasehold property are subject to the tax, more information—including the civic address—will be needed.

14.9. Strata accommodation properties

- A strata accommodation property (or SAP) is defined in section 19(1) of the Assessment Act to mean a strata lot that is in a strata plan or contiguous strata plans comprised of 20 or more strata lots, and which is rented or offered for rent as overnight accommodation for periods of less than 28 days for at least 20% of the 12-month period ending June 30.
- , the City relies on the information provided by BC Assessment through use codes? to identify Class 1 residential strata accommodation properties that should be excluded from the Vacancy Tax regulations.
<https://info.bccassessment.ca/services-and-products/Pages/Classifying%20Strata%20Accommodation%20Property.aspx>

14.10. Live/work units

- Live/work units classified as a Class 1 residential property, and used as an office, would not qualify for the work exemption unless the owner is able to prove the property was used for full time work that requires physical presence in the City of Vancouver, and the property was occupied (for residential purposes) for more than six months during the vacancy reference period.
- Live/work units are classified under City of Vancouver's IC-3 Zoning Bylaw (industrial zoning). The IC-3 zoning bylaw does not create an exemption under the Vacancy Tax Bylaw, as IC-3 is an industrial zone which consists of business and residential properties. If the property was used solely for commercial purposes (e.g. office space or art studio) and is not a residential property, it is the onus and responsibility of the property owner to contact BC Assessment to appeal for the class assessment (to be reclassified from Class 1 residential property to Class 6 business property) in order for Vacancy Tax Bylaw not to apply to the property.
- Vacancy Tax Bylaw applies to Class 1 residential properties which are used for their intended purposes (i.e. residential).

14.11. Tax on property not on registered owner

- Section 616 of the Vancouver Charter states the vacancy tax is a tax imposed on a parcel of taxable property as per Section 616(1) of the Vancouver Charter. The tax is not imposed on the registered owner, it is imposed on the property. A registered owner of taxable property must pay the tax imposed on the taxable property as per Section 616(2) of the Vancouver Charter. As per Section 616(3), a vacancy tax is a levy that is a charge or lien on the real property in respect of which the vacancy tax is imposed.
- Section 616 of Vancouver Charter
 1. *The Council may, by by-law, impose an annual vacancy tax on a parcel of taxable property in accordance with this Part.*
 2. *A registered owner of taxable property must pay the vacancy tax imposed on that parcel of taxable property by a vacancy tax by-law.*
 3. *A vacancy tax, together with any applicable penalties and interest payable under section 618 (d) [permissive vacancy tax by-law powers], owed to the city is a debt due to the city and is a levy that*
 - a) *is a charge or lien on the real property on or in respect of which the vacancy tax is imposed,*
 - b) *has priority over any claim, lien, privilege or encumbrance of any person except the Crown, and*
 - c) *does not require registration to preserve it.*
 4. *The city may use monies raised from a vacancy tax only for the purposes of initiatives respecting affordable housing and for the administration and collection of the vacancy tax.*

14.12. Vancouver Charter – exemption for charitable institution

- Section 373 of the Vancouver Charter refers to the Council adopting an annual rating by-law to establish a rate of levy on every parcel of real property liable to taxation on the real property assessment roll.
- Section 396 of the Vancouver Charter states “all real property is liable to taxation subject to the following exemptions”:
 - Crown exempt; tenant or occupier liable
 - City property exempt
 - Charitable institutions
 - Certain institutions of learning
 - Churches
 - Certain real property occupied by S.F.U.
 - Emergency shelters
 - Vancouver Court House
 - British Columbia Cancer Agency Branch
 - Farm improvements
 - Eligible heritage properties
 - Eligible riparian property
 - Eligible not for profit property
-
- Section 396 of the Vancouver Charter specifically exempts from taxation all charitable institutions if: a) the registered owner of the property is an incorporated charitable institution, and b) was in actual occupation of the property and was wholly using it for charitable purposes.
- The authority that determines whether a property should fall under the exclusion is BC Assessment. The City relies on BCA use code provided by BC Assessment to make that determination, based on how the property is used by the charitable organization. It is the onus and responsibility of the owner to appeal for the class assessment through BCA, if there is an error made in the classification. Any property that was required to complete a property status declaration was on the property tax roll (and subject to property tax) at the time the notices were mailed out (end of 2017) and were not exempt under Section 396.

EVIDENCE

15. EVIDENCE REQUIREMENTS

15.1. Principal Residence – Homeowner

Upload one (1) type of the following documents for the relevant vacancy reference period:

Driver's licence	Valid BC driver's licence
ICBC Residential History Report	Provide a recent ICBC Residential Address History if submitting a driver's licence which was modified by a sticker or issued in the applicable vacancy reference period. The ICBC residential address history can be obtained free from the ICBC website (https://onlinebusiness.icbc.com/clio/) or by visiting an ICBC Motor Vehicles Branch.
BC Identification Card (BCID Card)	Valid BC Identification Card (BCID Card)
British Columbia Services Card	Valid British Columbia Services Card

Upload three (3) types of the following documents for the relevant vacancy reference period:

Canada Revenue Agency (CRA) Notice of Assessment	First page of the registered owner's Canada Revenue Agency (CRA) Notice of Assessment issued within the applicable vacancy reference period (SIN can be redacted if preferred). NOTE: Issue date of document must be within the applicable vacancy reference period.
Official government correspondence	Correspondence from a government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc.
Homeowners insurance	Official certificate of homeowners insurance which covers the property for at least six months within the applicable vacancy reference period.
ICBC vehicle insurance and registration	All ICBC vehicle insurance and registration policies relevant to the applicable vacancy reference period.
MSP invoice	Official Medical Services Plan (MSP) monthly invoice issued within the applicable vacancy reference period.
Utility bills	Monthly utility bills issued during the applicable vacancy reference period (i.e. official BC Hydro or Fortis invoices). Utility bills from multiple sources are considered to be one type of supporting evidence. Provide all pages of billing documents.
Mortgage statements	Correspondence or invoices from a lender issued during the applicable vacancy period.
Additional document(s)	Other supporting document(s) in addition to the required primary and secondary evidence.

15.2. Principal Residence – Permitted Occupant

Upload one (1) type of the following documents, as well as a completed Third-Party Consent Form, for the relevant vacancy reference period:

Third-Party Consent Form (required)	<p>Third-Party Consent Form completed by permitted occupant.</p> <p>Note: No documents belonging to the permitted occupant(s) are to be uploaded without the explicit written consent of that person. All documents pertaining to the permitted occupant will be deleted immediately if they are not accompanied by the signed consent form.</p> <p>Third-Party Consent Forms A and B can be obtained online at vancouver.ca/eht-consent</p>
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	If the permitted occupant(s) has not completed the Third-Party Consent Form B, the permitted occupant(s) will need to provide the relevant documentation to the City in person or via registered mail along with a completed Third-Party Consent Form A.
Driver's licence	Valid BC driver's licence of the permitted occupant.
ICBC Residential History Report	Provide a recent ICBC Residential Address History of the permitted occupant if submitting a driver's licence which was modified by a sticker or issued in the applicable vacancy reference period. The ICBC residential address history can be obtained free from the ICBC website (https://onlinebusiness.icbc.com/clio/) or by visiting an ICBC Motor Vehicles Branch.
BC Identification Card (BCID Card)	Valid BC Identification Card (BCID Card) of the permitted occupant.
British Columbia Services Card	Valid British Columbia Services Card of the permitted occupant.

Upload three (3) types of the following documents for the relevant vacancy reference period

Canada Revenue Agency (CRA) Notice of Assessment	First page of the permitted occupant's Canada Revenue Agency (CRA) Notice of Assessment issued within the applicable vacancy reference period (SIN can be redacted if preferred). NOTE: Issue date of document must be within the applicable vacancy reference period.
Official government correspondence ICBC vehicle insurance and registration	Correspondence belonging to the permitted occupant from a government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc. All ICBC vehicle insurance and registration policies belonging to the permitted occupant relevant to the applicable vacancy reference period.
MSP invoice	Official Medical Services Plan (MSP) monthly invoice of the permitted occupant issued within the applicable vacancy reference period.
Utility bills	Monthly utility bills issued during the applicable vacancy reference period (i.e. official BC Hydro or Fortis invoices) belonging to the permitted occupant. Please note that utility bills from multiple sources are considered to be one type of supporting evidence. Provide all pages of billing documents.
Homeowners insurance	Insurance certificates or documents which validate that the permitted occupant is insured as an occupier of the property.
Additional document(s)	Other supporting document(s) in addition to the required primary and secondary evidence.

15.3. Tenanted

Upload the following documents for the relevant vacancy reference period:

Tenancy or sublease agreement(s) (if applicable)	All pages of the tenancy agreement(s) and/or sublease agreement(s) signed and dated by both landlord(s) and tenant(s) or subtenant(s) which cover at least six months of the applicable vacancy reference period.
Proof of rental income	Proof of rental income for at least six months in the applicable vacancy reference period. For example: 1) copies of cheques, e-transfer confirmations, or bank statements which confirm rent received for the property; or 2) T776 Statement of Real Estate Rentals, accompanied by a Canada Revenue Agency (CRA) T1 General Income Tax and Benefit Return and CRA Notice of Assessment which confirms rental income was declared within the applicable vacancy reference period (SIN can be redacted if preferred); or 3) an official statement of rent from the property management company.

Upload two (2) of the following supporting documents for the relevant vacancy reference period:

Homeowners insurance - rental provision	Official certificate of homeowners insurance which provides rental property coverage.
Business licence	City of Vancouver rental property business licence. To rent a residential property you own for 30 days or more at a time, you need a rental property business licence. Even if you hire a property manager.
Strata Form K	Signed and dated Strata Property Act Form K - Notice of Tenant's Responsibilities for the applicable vacancy reference period.
Sublease agreement or ledger	If the property is tenanted to a property management company or corporation, provide all relevant sublease agreements and/or a ledger which lists all residents within the applicable vacancy reference period.
Contract or lease agreement	If the property is managed by a property management company, a copy of the contract or lease agreement.
Additional document(s)	Other supporting document(s) in addition to the required primary and secondary evidence. Any information belonging to a third party (for example a tenant or subtenant) must be accompanied by a completed third party consent form. Third-Party Consent Forms A and B can be obtained online at vancouver.ca/eh-consent If the tenant(s) or subtenant(s) has not completed the Third-Party Consent Form B, they will need to provide the relevant documentation to the City in person or via registered mail along with a completed Third-Party Consent Form A.

15.4. Transfer of Property

Upload the following documents for the relevant vacancy reference period:

Land Title Act Form A - Freehold Transfer	Completed Land Title Act Form A - Freehold Transfer.
Property transfer tax form	Provide a completed and dated property transfer tax form.

Upload any one (1) of the following supporting documents for the relevant vacancy reference period:

Statement of adjustments	Statement of adjustments prepared by authorized legal representative.
Contract of purchase and sale	Contract of purchase and sale signed by all authorized agents.
Other document(s)	Other supporting document(s)

15.5. Work (full time employment)

Upload the following documents for the relevant vacancy reference period:

Government-issued identification	Government-issued personal identification (with a valid address) i.e. driver's licence
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Upload the following supporting document for the relevant vacancy reference period:

Letter from employer	Signed letter of employment confirming that the registered owner is employed full-time and the nature of that employment required their physical presence in Greater Vancouver.
Additional document(s)	Other supporting document(s) in addition to the required primary and secondary evidence.

15.6. Strata Restriction

Upload the following document for the relevant vacancy reference period:

Strata by-laws	Complete Strata by-laws, including any amendments on file with the Land Title Office prior to November 16, 2016, which include a provision to prohibit or restrict the number of rental units. If the by-laws are not dated, provide a letter from the strata confirming they were in place prior to November 16, 2016.
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Upload any one (1) of the following supporting documents for the relevant vacancy reference period:

Letter from strata council	Official letter from strata council confirming that rentals were prohibited or that the maximum number of rental units has been reached, no further rental units are allowed, and that this property has been on the waitlist during the applicable reference period.
Additional document(s)	Other supporting document(s) in addition to the required primary and secondary evidence to show that the registered owner was unable to rent the property during the applicable vacancy reference period due to the restriction i.e. copy of waitlist, correspondence with strata council refusing permission to rent, etc.

15.7. Redevelopment or Major Renovation

Upload any one (1) of the following supporting documents for the relevant vacancy reference period:

Building or development permit/application	Building or development permit issued in the applicable vacancy reference period or a copy of the submitted application.
Contract, invoice or agreement for services	Contract with an official contractor, supplier invoice, or agreement for services with applicable vendors.
Other document(s)	Other supporting document(s)

15.8. Court Order

Upload any one (1) of the following supporting documents for the relevant vacancy reference period:

Court order	Court order prohibiting occupancy
Evidence of court proceedings	Court proceedings prohibiting occupancy
Order of a governmental authority	Order of a governmental authority prohibiting occupancy
Other document(s)	Other supporting document(s)

15.9. Death of Owner

Upload the following document for the relevant vacancy reference period:

Death Certificate	Official Certificate of Death of the last registered owner on title.
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Upload any one (1) of the following supporting documents (if available) for the relevant vacancy reference period:

Grant of probate	Grant of probate of the will of the deceased.
Grant of administration	Grant of administration of the estate of the deceased.
Additional document(s)	Other supporting document(s) in addition to the required primary and secondary evidence.

15.10. Owner in Care

Upload the following document, as well as a completed Third-Party Consent Form (if providing personal information regarding a third-party) for the relevant vacancy reference period:

Third-Party Consent Form (if applicable)	<p>Third-Party Consent Form completed by a friend or family member, or tenant or subtenant (only required if submitting information concerning a third-party).</p> <p>Note: No documents belonging to a third-party are to be uploaded without the explicit written consent of that person. All documents pertaining to the third-party will be deleted immediately if they are not accompanied by the signed consent letter.</p> <p>A Third-Party Consent Form A and B can be obtained online at vancouver.ca/eh-consent</p> <p>If the third-party has not completed the Third-Party Consent Form B, they will need to provide the relevant documentation to the City in person or via registered mail along with a completed Third-Party Consent Form A.</p>
Letter from a medical professional or hospital	<p>A letter (on official letterhead) from a medical professional or hospital, long term or supportive care facility verifying residence in a hospital, long term or supportive care facility was required. The letter should provide the following: Name and address of the medical professional or the hospital, long term or supportive care facility; Name of person receiving care; and Dates for which residence in a hospital, long term or supportive care facility was required.</p>

Upload the following supporting documents (if required) for the relevant vacancy reference period:

Other document(s)	Other supporting document(s)
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15.11. Limited Use Property

Upload the following supporting documents for the relevant vacancy reference period:

Limitation to property use	Document confirming that lawful use of the property is limited to vehicle parking.
Inherent limitation of the parcel	Document confirming that as a result of the size, shape or other inherent limitation of the parcel, a residential building cannot be constructed on the parcel.
Other document(s)	Other supporting document(s)

16. EVIDENCE REVIEW

See DOC/2018/400508 in VanDocs for more evidence descriptions.

Note: put name of owner or permitted occupant in brackets when completing a file summary

16.1. Bank statements – Principal Residence

Purpose	Review
Principal residence, evidence that mail was sent to the owner at the property's civic address.	<ul style="list-style-type: none">• s. 15(1), 17(1)
Permitted occupant, evidence that mail was sent to the occupier at the property's civic address.	

16.2. Bank statements – Tenanted

Purpose	Review
Tenanted, evidence that the owner received monthly rental deposits for at least six months during the vacancy reference period.	<ul style="list-style-type: none">• s. 15(1), 17(1)• s. 15(1), 17(1)

16.3. BC Assessment Notice

Purpose	Review
Principal Residence	<ul style="list-style-type: none">• s. 15(1), 17(1)
Not relevant, for residency/occupancy	
This document will be mailed to the owner at the address they have on file at BC Assessment. It is the same address that CoV uses to send property tax notices.	
Change of class	<ul style="list-style-type: none">• BC Assessment places property in one or more of nine classes, typically based on the property's type or use. Municipal zoning does not determine property class, though it may be a factor in some cases.

	<ul style="list-style-type: none"> • BC assessment Class 1 residential property is subject to the vacancy tax bylaw. • In cases where there is a change in class as a result of an appeal to BC assessment and a supplementary roll is provided, we will not go back and adjust the tax as a result of the supplementary roll. • Changes to the class can only be changed by BC assessment.
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16.4. Canada Revenue Agency (CRA) documents – Principal Residence

Purpose	Review
To establish that the occupier (owner or permitted occupant) lists the property's civic address for important government issued documents.	<ul style="list-style-type: none"> • s. 15(1), 17(1) <p>[REDACTED]</p> <ul style="list-style-type: none"> • Request that the documents be issued in the relevant vacancy reference period, owners can access PDF versions of previous years through their online CRA accounts. For example, generally, a 2016 Notice of Assessment will be issued in 2017. • Compliance Analysts should only review CRA documents that have been filed or issued. Self-reported documents such as T1 are not appropriate as we cannot verify that this information was filed by the owner. • s. 15(1), 17(1) <p>[REDACTED]</p>

16.5. Canada Revenue Agency (CRA) documents – Tenanted

Purpose	Review
To establish whether the owner declared rental income, for what property, and the amount.	<ul style="list-style-type: none"> • s. 15(1), 17(1) <p>[REDACTED]</p>

Summarize above

- s. 15(1), 17(1)

[REDACTED]

<p>s. 15(1), 17(1)</p> <p>s. 15(1), 17(1)</p>	
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16.6. Cellphone bills

Purpose	Review
Principal residence, evidence that mail was sent to the owner at the property's civic address.	<ul style="list-style-type: none"> s. 15(1), 17(1)
Permitted occupant, evidence that mail was sent to the occupier at the property's civic address.	

16.7. Certificate of Incorporation

Purpose	Review
This is relevant to the work exemption, i.e. the registered owner has to be occupying the property to be eligible for the exemption HOWEVER we make an exception for the registered owner/director of the company, if they can provide evidence that they are in fact the "owner" of the corporation, then they may qualify for the exemption	<ul style="list-style-type: none"> s. 15(1), 17(1)

16.8. Cheques

Purpose	Review
Provides a history of rent payments made by the tenants referenced in the tenancy agreement, with the amount also matching the tenancy agreements.	<ul style="list-style-type: none"> s. 15(1), 17(1)
s. 15(1), 17(1)	

s. 15(1), 17(1)

16.9. City of Vancouver issued correspondence – Principal Residence
(i.e. property tax notice, utility assessment, etc)

Purpose	Review
Principal Residence	<ul style="list-style-type: none">s. 15(1), 17(1)

16.10. City of Vancouver rental business licence
(i.e. property tax notice, utility assessment, etc)

Purpose	Review
Tenanted	<ul style="list-style-type: none">To rent a residential property for 30 days or more at a time, a registered owner needs to apply for a rental property business license. So what does this mean? https://vancouver.ca/doing-business/long-term-rental-business-licence.aspx

16.11. Court Order or Court Proceedings

Purpose	Review
To establish that occupancy of the property was prohibited as required to qualify for the court order exemption.	<ul style="list-style-type: none">s. 15(1), 17(1)

16.12. Death Certificate

Purpose	Review
To establish that the last registered on title was deceased in order to meet the requirements of the death of owner exemption.	<ul style="list-style-type: none">s. 15(1), 17(1)

16.13. Development or building permit

Purpose	Review
To confirm relevant permits have been issued to redevelop or safely carry out major renovations to the property.	<ul style="list-style-type: none">s. 15(1), 17(1)

	s. 15(1), 17(1)
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16.14. Driver's Licence (or other ID) – Principal Residence

Purpose	Review
<p>To establish that the occupier (owner or permitted occupant) lists the property's civic address for important government issued documents. Document can include BC driver's licence, BCID or BC Services card (BCSC). Permanent Residence card or Care Card are not valid ID as they do not include an address.</p> <p>s. 15(1), 17(1)</p>	<ul style="list-style-type: none"> s. 15(1), 17(1)

16.15. Driver's Licence (or other ID) –Work

Purpose	Review
<p>To establish that the registered owner's principal residence is outside of Greater Vancouver.</p>	<ul style="list-style-type: none"> s. 15(1), 17(1)

16.16. Homeowner's insurance – Principal Residence

Purpose	Review
<p>Principal Residence Homeowner, evidence that the owner has comprehensive homeowner insurance. Often lists whether its occupied as their PR or tenant occupied etc</p> <p>Permitted Occupant (contents insurance), evidence that occupier has taken out additional insurance for their belongings.</p>	<ul style="list-style-type: none"> s. 15(1), 17(1)

	<p>s. 15(1), 17(1)</p> <p>[REDACTED]</p>
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16.17. Homeowner's insurance with a rental provision – Tenanted

Purpose	Review
Tenanted, evidence that the owner has rental insurance for a tenant-occupied property.	<ul style="list-style-type: none"> s. 15(1), 17(1) <p>[REDACTED]</p>

16.18. ICBC residential address history

Purpose	Review
Principal residence	<ul style="list-style-type: none"> It is a requirement by ICBC that an individual must update their address within 90 days of moving to BC or moving addresses within BC. s. 15(1), 17(1) <p>[REDACTED]</p>

16.19. ICBC vehicle registration and insurance

Purpose	Review
Principal residence	<ul style="list-style-type: none"> s. 15(1), 17(1) <p>[REDACTED]</p>

	<ul style="list-style-type: none"> • s. 15(1), 17(1)
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16.20. Letter from employer

Purpose	Review
Work	<ul style="list-style-type: none"> • The letter should provide the following information: <ul style="list-style-type: none"> ○ Employer validating employment status (full time employment that requires physical presence in City of Vancouver) ○ The time period in the reference year that the physical presence of the employee was required to work in City of Vancouver (must be for at least six months of the vacancy reference period)

16.21. Mortgage statements

Purpose	Review
Principal residence	<ul style="list-style-type: none"> • s. 15(1), 17(1)

16.22. Order of a governmental authority

Purpose	Review
To establish that occupancy of the property was prohibited to qualify for the court order exemption.	<ul style="list-style-type: none"> • s. 15(1), 17(1)

16.23. Property Management Company statement of account

Purpose	Review
Provides a history of rent payments made by the tenants referenced in the tenancy agreement, with the amount also matching the tenancy agreements.	<ul style="list-style-type: none"> • s. 15(1), 17(1)

16.24. Strata Form K

Purpose	Review
Tenanted, evidence that an owner has rented out their property to a tenant.	<ul style="list-style-type: none"> s. 15(1), 17(1)

16.25. Stop Work Order

Purpose	Review
Redevelopment or renovation – Work being performed without required permits	<ul style="list-style-type: none"> s. 15(1), 17(1)
Court Order	<ul style="list-style-type: none"> s. 15(1), 17(1)

16.26. Sworn Affidavit

Purpose	Review
To obtain final assurance from a homeowner(s) when the evidence presented only partially meets the requirements.	<ul style="list-style-type: none"> The affidavit must be signed by the homeowner and legal authority and must include relevant facts to assist in substantiating the declaration claim. s. 15(1), 17(1)
	<ul style="list-style-type: none"> An affidavit is not a piece of evidence that we should be advising owners to submit. They need to substantiate their claim with actual evidence. This could include letters from people in the building or housekeepers etc. s. 15(1), 17(1)

16.27. Tenancy Agreement

Purpose	Review
To establish that a valid tenancy agreement was in place for at least six months in the vacancy reference period.	<p>Examine the tenancy agreement and validate:</p> <ul style="list-style-type: none"> s. 15(1), 17(1)

s. 15(1), 17(1)

16.28. Utility bills – Principal Residence

Purpose	Review
<p>To prove that the name and address match the owner and the property's civic address.</p> <p>Consumption may be considered to determine risk of a file but should not be relied upon to make a determination.</p>	<ul style="list-style-type: none">• s. 15(1), 17(1)

16.29. Utility bills – Work

Purpose	Review
<p>To establish that the property was occupied.</p> <p>s. 15(1), 17(1)</p>	<ul style="list-style-type: none">• s. 15(1), 17(1)

s. 15(1), 17(1)	•
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16.30. Utility bills – Tenanted

Relevance	Review
<p>To prove that the name and address match the tenant and the property's civic address.</p> <p>s. 15(1), 17(1)</p>	<p>• s. 15(1), 17(1)</p>

THIRD PARTY CONSENT

17. THIRD PARTY CONSENT FORMS

When information and/or evidence is provided on behalf of a 3rd party, consent from the 3rd party must first be obtained before accepting the information for review. All relevant forms have been included in Vandocs and for convenience purposes, broken down by declaration type.

- Refer to Vandocs for all related 3rd party Consent Forms