

File No.: 04-1000-20-2021-129

August 27, 2021

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 March 3, 2021 for:

All policies, guidelines, and internal memos relating to how the Chief Building Official and the Director of Development Services are to opine on whether construction, development, or renovation activity meets the requirements in sections 3.2(a)(ii), 3.2 (b)(ii), and 3.2(c)(ii) of the Vacancy Tax By-law No. 11674. Date range: July 1, 2016 to February 1, 2021.

All responsive records are attached. Some information in the records has been severed, (blacked out), under s.13(1), s.14, s.15(1)(l), s.21(1), and s.22(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 (#04-1000-20-2021-129); 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

From: [Ellis, Sarah](#)
To: [Cassandra McColman](#); [Jeff Fisher](#)
Cc: [Garrison, Dan \(COV\)](#); [Aspinall, Julia](#); [Tsang-Trinaistich, Templar](#)
Subject: RE: EHT Follow up
Date: Tuesday, January 19, 2021 5:11:22 PM
Attachments: [EHT Letter to UDI Jan 2021.pdf](#)
[LOE Forms 2017-2020.pdf](#)
[Interpretation Bulletin - Section 3.2 - Renovation and Redevelopment Exemption.pdf](#)

Hi Cassandra –

Happy new year! It definitely doesn't feel like it's been 2 weeks already, definitely a busy time for us right now too. Apologies for the delay in responding to you on this, and thanks for the reminder.

Here are some responses to Marissa's email in December:

1. Public guidance on rezoning enquiries and EHT application to vacant land: The City has just released a new [Interpretation Bulletin](#) related to Section 3.2 of the Vacancy Tax By-law (linked and attached), related to property undergoing development or major renovations. This Bulletin includes clarification on several questions relayed to us by UDI in 2020.
2. Declaration of intent: We had previously heard from UDI that there was interest in clarification from the City related to intent on several matters related to EHT. Staff have drafted a letter responding to several of these concerns, attached. In response to one of the questions, we've also compiled Letter of Intent template forms from 2017-2020, also attached.
3. EHT Annual Report and opportunity for UDI members to speak to Council: The EHT annual report is published on the City's website each year by December 1st. It does not require Council approval, and this year we do not intend to have the report accompany a Council hearing, rather it would be in the form of a council memo. However, it is anticipated that we may need to go back to Council on other items related to EHT in 2021 – we will keep UDI advised of this. Additionally, UDI can write to Council members at any time if they feel the need to, although it won't be public.

Happy to chat further if there are any questions,

Sarah

Planner II, Housing Policy and Regulations
Planning, Urban Design and Sustainability
City of Vancouver
604-872-7207

From: Cassandra McColman [mailto:cmccolman@udi.org]
Sent: Thursday, January 14, 2021 11:24 AM
To: Ellis, Sarah <Sarah.Ellis@vancouver.ca>
Subject: [EXT] RE: EHT Follow up

City of Vancouver security warning: Do not click on links or open attachments unless you were expecting the email and know the content is safe.

Hi Sarah,

I hope 2021 is off to a good start for you. I know it's certainly been busy a busy one for us!

Just following up on Marissa's email below – did the EHT memo go to Council before the holidays, and if so are we able to share it with our membership?

As well, are you able to provide an update on the guidance for rezoning inquiries and annual EHT report? If I've missed something that came out publicly, just let me know. I'm still trying to get up to speed on Marissa's files.

Thanks and looking forward to working with you more on these and other COV housing topics.

Cassandra

From: Marissa Chan-Kent <mchan-kent@udi.org>

Sent: December 21, 2020 11:33 AM

To: Sarah Ellis <Sarah.Ellis@vancouver.ca>

Cc: Cassandra McColman <cmccolman@udi.org>

Subject: EHT Follow up

Hey Sarah,

I hope this finds you safe and well. I wanted to follow up on a few items – including the EHT memo that was supposed to have gone to Council earlier this month. Can you confirm if it went to Council and if so, are you able to share?

I wanted to let you know as well that I will be departing from UDI at the end of the month. It's truly been a pleasure working with you on this, as well as seeing you every so often at the RPAC meetings!

As for this file, I have it noted that we are expecting that staff will be releasing public guidance on rezoning enquiries. Can you advise when we should expect that? As well, we are working on a Declaration of Intent for your team to consider. Lastly, could you confirm when the annual report for the EHT will be in 2021? I believe our members would like the opportunity to speak at that time.

With those items in mind, I'd like to introduce you to my colleague Cassandra McColman, cc'd here, as she will be your point of contact for this file. You can also include Jeff Fisher on correspondence on this as he has been active in our previous discussions.

I hope you have a wonderful holiday break and a great start to the new year.

Thank you again for your continued work on this with us!

Sincerely,
Marissa

Marissa Chan-Kent | Director, Policy & Government Relations
Urban Development Institute
mchan-kent@udi.org
Office: 604.661.3033
Cell: 778.846.2549
udi.bc.ca [udi.bc.ca]

January 15, 2021

Anne McMullin, President & CEO
Urban Development Institute
#1100-1050 West Pender Street
Vancouver, BC V6E 3S7 Canada

RE: Vacancy Tax Bylaw # 11674 (“Empty Homes Tax”)

Dear Anne McMullin,

Further to recent meetings with UDI representatives and members, City of Vancouver staff have drafted a letter below to address questions and to clarify matters relating to the Vacancy Tax Bylaw. Staff have also created a new [Interpretation Bulletin](#) specifically regarding Section 3.2 of the Vacancy Tax Bylaw for property undergoing redevelopment or major renovations, which is included as an appendix to this letter and has been published on the City's website.

Questions posed by UDI to staff:

Q1: What is the intent of the Vacancy Tax Bylaw, in particular around un-sold standing inventory of housing product?

As noted in the November 2019 Report to Council *Report Back on Review of Fairness and Effectiveness of the Empty Homes Tax* the intent of the Empty Homes Tax is the following:

- 1) Encourage existing vacant properties to be rented/occupied wherever possible;
- 2) Seek to ensure new properties are more likely to be rented out/occupied;
- 3) Revenue collected to be spent on delivering affordable housing.

We have heard from the development community that there is concern about newly-constructed and unsold inventory attracting EHT. The application of EHT to unsold inventory follows from the principal that in the context of Vancouver's continuing housing affordability and availability crisis, property that is fit for occupancy should be occupied by a principal resident or a tenant for at least six months out of the year. Generally, most newly constructed properties would be exempt from EHT in the first 6-18 months that they are completed either because of the renovation and redevelopment exemption or the property transfer exemption. Further information on applicability of EHT to new inventory is available in the new [interpretation bulletin](#), included as an appendix to this letter.

To date, there has not been evidence to show that EHT is having a detrimental impact on unsold newly constructed inventory in the City of Vancouver. CMHC data indicates that the level of unsold new inventory in the City remains low, even during the Covid-19 pandemic. Although the Provincial Speculation Tax and the City Vacancy Tax Bylaw are generally aligned in their objectives to improve housing affordability and availability, the City notes that the Speculation Tax adopts a province-wide lens and therefore has taken a more expansive approach to exemptions for development, including unsold newly constructed inventory.

The City has asked that UDI provide further information and data to support any concerns relating to changes in the market or impacts due to COVID-19.

Q2: Has the City considered the Vacancy Tax Bylaw in the broader “end to end” perspective of taxes and development contributions (such as CACs)?

Staff understand that Vancouver’s housing market is impacted by a broad set of City policies and practices. Development in particular is subject to several City taxes and charges, with EHT only applying in cases where a property is not occupied by a principal resident or tenant for six months out of the year and is ineligible for an exemption. Staff review EHT on an ongoing basis to enhance the clarity and fairness of the tax and ensure that implementation is aligned with the overall objectives of the EHT. There is also ongoing work to improve the City’s development process, such as the current Development Process Redesign led by the Planning, Urban Design and Sustainability (PDS) department. Staff will continue to engage UDI on these and other initiatives as they move forward.

Q3: Can the City clarify the intent of the By-law regarding taxation of vacant land?

The application of the Vacancy Tax to vacant land is set out in the By-law. The [interpretation bulletin](#) appended to this letter sets out the Vacancy Tax Review Officer’s interpretation of the application of the Vacancy Tax to vacant land.

Staff have heard from UDI that the application of EHT on vacant unimproved land that is not in the development or rezoning process may present a burden on owners of vacant sites that are unable to develop at this time. Staff determined in 2019 that 20 parcels of vacant land declared as vacant under the Empty Homes Tax. The 20 properties represent only 1% of all properties determined to be vacant in 2019. Staff will continue to monitor these sites to determine if future action is needed.

Q4: Can Staff clarify what constitutes an “enquiry” pursuant to Section 3.2 b) and c) of the By-law?

An “enquiry” is interpreted as a formal Letter of Enquiry (“LOE”) submission. This interpretation has been consistently applied since the Vacancy Tax By-law came into law in 2016. Further information on this is available in the [interpretation bulletin](#) included as an appendix to this letter.

The City’s LOE requirements have remained generally consistent since 2016/2017, though there have been some additional items added to the LOE Check List over time. These changes and additions relate to the introduction of new policy or requirements, for example, relating to

- Secured Rental Policy (2019)
- Moderate Income Rental Housing Policy (2017, last amended 2019)

- Below Market Rental Housing Policy (2019)
- Rental Incentives Program Bulletin (2020)

For your convenience and reference, Letter of Enquiry submission forms from 2017-2020 have been enclosed separately as an attachment.

As you are aware, the City is undertaking a complete review of our end to end development approval process. This includes a review of the City's rezoning and LOE process, as part of the Development Process Redesign initiative lead by PDS. The City is working closely with industry and UDI representatives and stakeholders to workshop solutions and improvements to this process, including the LOE. As such, we look forward to making meaningful improvements to the LOE process to respond to stakeholder feedback and in support of the City's goals and objectives relating to the development review process.

Q5: Can the City clarify what is meant by “dwelling unit” pursuant to Section 3.2 b) and c) of the By-law?

Information on this question is included in the aforementioned [interpretation bulletin](#), included as an appendix to this letter.

Should you have any questions, please don't hesitate to contact me or Patrice Impey, General Manager, Finance, Risk and Supply Chain (email: patrice.impey@vancouver.ca).

Yours truly,

Gil Kelley, FAICP
General Manager | Planning, Urban Design & Sustainability

City of Vancouver | 515 W. 10th Avenue
604-873-7456 | gil.kelley@vancouver.ca

Attachment 1 - Interpretation Bulletin on Vacancy Tax By-law Section 3.2 Property undergoing redevelopment or major renovations
Attachment 2 - LOE Forms 2017-2020

APPLICATION FOR REZONING ADVICE

- Also known as a “Rezoning Enquiry”, this application is for reviewing drawings and providing preliminary advice about a proposal to rezone a site, prior to the submission of a rezoning application.
- The 2017 fee is \$3,320 as set in Schedule 2, Section 10 of the Zoning and Development Fee By-law (\$332 for incorporated non-profit societies).
- Planning and Development Services staff will endeavour to respond to a written enquiry in **eight to twelve weeks** from receipt of the enquiry.
- Any questions should be directed to the Planning Info Line at 604-873-7038 or planninginfo@vancouver.ca.

Property Address	
Property Identification Number	
Legal Description	
Existing Zoning District or CD-1 number	

Enquirer Information

Contact Name	
Firm/Affiliation	
Address	
Telephone	
Email	

Submit 3 hardcopy application booklets noting the application checklist, the application form and cheque to the address below and email PDFs scaled at 11x17 to planninginfo@vancouver.ca. To facilitate assignment of your enquiry, please indicate below the name(s) of the staff with whom you have discussed your proposal:

Rezoning Planner: _____ Development Planner: _____

For the attention of the Senior Rezoning Planner
(please choose from one of the following):

1. Downtown Division- Michael Naylor
2. Midtown Division - Yardley McNeill
3. Vancouver South - Michelle McGuire

Planning, Urban Design and Sustainability,
City of Vancouver,
Second Floor, West Annex,
515 West 10th Avenue
Vancouver, BC, V5Y 1V4

For staff use only:	Pre-submittal number:	Date received:
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Submission Requirements Checklist

1	Application Context Description <ul style="list-style-type: none"> Brief description of the current use and development on the site and its surrounding context. 	<input checked="" type="checkbox"/>
2	Brief Description of Proposal <ul style="list-style-type: none"> Development statistics (floor space ratio, floor area, height and number of storeys, parking and loading provision, number and type of units (type and tenure), number of storeys). Program and function (e.g. land uses and hours of operation). 	<input type="checkbox"/>
3	Brief description of applicable plans, policies and guidelines <ul style="list-style-type: none"> Identify the applicable rezoning policy. How does the proposal vary from existing zoning, policies and guidelines for this site? For example, note recommended uses, floor space ratio, floor area, height, setbacks and parking/loading. Provide a rationale for all proposed variances. Identify which option within the <i>Green Buildings Policy for Rezoning</i>s is proposed, and what strategies are intended to meet the requirements of that option. If required, and suggested by the Rezoning Planner, identify: <ul style="list-style-type: none"> How the <i>Rezoning Policy for Sustainable Large Developments</i> is integrated into the site. How the proposal meets the <i>General Policy for Higher Buildings</i>. 	<input type="checkbox"/>
4	Public Benefits <ul style="list-style-type: none"> Brief description of what community benefits will be provided and whether these will be provided on-site (e.g. Parks, Heritage Preservation, Social/Affordable Housing, Child Care, etc.). 	<input type="checkbox"/>
5	Urban Design Analysis Drawings should be scaled and include: <ul style="list-style-type: none"> Dimensioned plans, sections and elevations, including overall dimension strings; Site Plan, including property lines and existing City curb lines; Current and proposed setbacks; Site plan and elevation drawings, including existing building footprints and elevations of two adjacent developments in each direction; Sections through the proposed building showing the context (sidewalks, roadways, etc.); Photos of the site and nearby properties as seen from the street, keyed to a context plan; and Preliminary strategies, opportunities, or constraints for the site Integrated Rainwater Management Plan. 	<input type="checkbox"/>
6	Additional Information (to be determined in consultation with the Rezoning Planner): <ul style="list-style-type: none"> 3D and perspective drawings; Alternate options for siting and massing; Conceptual landscape design; If there are "permit" trees on site, or if there are potential impacts to street or adjacent trees: <ul style="list-style-type: none"> Arborist Report A detailed site plan (based on accurate survey information) showing existing trees and describing any proposals for tree retention or removal; Section through street with building heights noted; Shadow diagrams in plan view at standard times showing adjacent properties; and View cone locations and elevations. 	<input type="checkbox"/>

APPLICATION FOR REZONING ADVICE (Rezoning Enquiry)

- Also known as a “Rezoning Enquiry”, this application is for reviewing drawings and providing preliminary advice about a proposal to rezone a site, prior to the submission of a rezoning application.
- The 2018 fee is \$3,620 as set in Schedule 2, Section 10 of the Zoning and Development Fee By-law (\$362 for incorporated non-profit societies).
- Planning and Development Services staff will endeavour to respond to a written enquiry in **twelve weeks** from receipt of the enquiry.
- Any questions should be directed to the Planning Info Line at 604-873-7038 or planninginfo@vancouver.ca.

Property Address	
Property Identification Number	
Legal Description	
Existing Zoning District or CD-1 number	

Enquirer Information

Contact Name	
Firm/Affiliation	
Address	
Telephone	
Email	

Submit **4 (Planner to determine if more copies required)** hardcopy application booklets noting the application checklist, the application form and cheque to the address below and email PDFs scaled at 11x17 to planninginfo@vancouver.ca. To facilitate assignment of your enquiry, please indicate below the name(s) of the staff with whom you have discussed your proposal:

Rezoning Planner: _____ Development Planner: _____

For the attention of the Senior Rezoning Planner
(please choose from one of the following):

1. Downtown Division- Michael Naylor
2. Midtown Division - Yardley McNeill
3. Vancouver South - Michelle McGuire

Planning, Urban Design and Sustainability,
City of Vancouver,
Second Floor, West Annex,
515 West 10th Avenue
Vancouver, BC, V5Y 1V4

For staff use only:	Pre-submittal number:	Date received:
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Submission Requirements Checklist

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2	Brief Description of Proposal <ul style="list-style-type: none"> Development statistics (floor space ratio, floor area, height and number of storeys, parking and loading provision, number and type of units (type and tenure), number of storeys). Program and function (e.g. land uses and hours of operation). 	<input type="checkbox"/>
3	Brief description of applicable plans, policies and guidelines <ul style="list-style-type: none"> Identify the applicable rezoning policy. How does the proposal vary from existing zoning, policies and guidelines for this site? For example, note recommended uses, floor space ratio, floor area, height, setbacks and parking/loading. Provide a rationale for all proposed variances. Identify which option within the <i>Green Buildings Policy for Rezoning</i>s is proposed, and what strategies are intended to meet the requirements of that option. If required, and suggested by the Rezoning Planner, identify: <ul style="list-style-type: none"> How the <i>Rezoning Policy for Sustainable Large Developments</i> is integrated into the site. How the proposal meets the <i>General Policy for Higher Buildings</i>. 	<input type="checkbox"/>
4	Public Benefits <ul style="list-style-type: none"> Brief description of what community benefits will be provided and whether these will be provided on-site (e.g. Parks, Heritage Preservation, Social/Affordable Housing, Child Care, etc.). 	<input type="checkbox"/>
5	Urban Design Analysis Drawings should be scaled and include: <ul style="list-style-type: none"> Dimensioned plans, sections and elevations, including overall dimension strings; Site Plan, including property lines and existing City curb lines; Current and proposed setbacks; Site plan and elevation drawings, including existing building footprints and elevations of two adjacent developments in each direction; Sections through the proposed building showing the context (sidewalks, roadways, etc.); Photos of the site and nearby properties as seen from the street, keyed to a context plan; and Preliminary strategies, opportunities, or constraints for the site Integrated Rainwater Management Plan. 	<input type="checkbox"/>
6	Additional Information (to be determined in consultation with the Rezoning Planner): <ul style="list-style-type: none"> 3D and perspective drawings; Alternate options for siting and massing; Conceptual landscape design; If there are "permit" trees on site, or if there are potential impacts to street or adjacent trees: <ul style="list-style-type: none"> Arborist Report A detailed site plan (based on accurate survey information) showing existing trees and describing any proposals for tree retention or removal; Section through street with building heights noted; Shadow diagrams in plan view at standard times showing adjacent properties; and View cone locations and elevations. Heritage evaluation or Statement of Significance (if requested by heritage planner). Include images of the buildings on site if there is a pre-1940s or recent landmark structure. 	<input type="checkbox"/>



APPLICATION FOR REZONING ADVICE

Known as a “rezoning enquiry”, this application is for preliminary advice for development projects proposing to rezone a site, prior to submission of a formal rezoning application.

- Rezoning Centre staff will endeavor to respond to a formal written rezoning enquiry within **12 weeks** from receipt of the enquiry submission.
- Any questions should be directed to the Rezoning Info Line at 604-873-7038 or planninginfo@vancouver.ca.

PROPERTY INFORMATION	
PROPERTY ADDRESS(ES)	
PROPERTY ID NUMBER(S)	
LEGAL DESCRIPTION(S)	
EXISTING ZONE / CD-1	

PRE-ENQUIRY INFORMATION	
<input type="checkbox"/> Site and proposal has been discussed with staff at pre-enquiry meetings	
STAFF CONTACT(S)	

ENQUIRER INFORMATION		
	CONTACT INFORMATION	FOR PAYMENT NOTICE (IF DIFFERENT)
CONTACT NAME		
FIRM / AFFILIATION		
ADDRESS		
PHONE		
EMAIL		

SUBMISSION PROCESS	
Hard copies , submit to: City of Vancouver PDS – Rezoning Centre 515 West 10th Avenue, 2nd Floor Vancouver, BC V5Y 1V4	To the attention of (one of the following): 1. Metro Core area: Michael Naylor 2. Rental/social housing: Yardley McNeill 3. Community plan policy/other: Yan Zeng
Digital copies , submit to: planninginfo@vancouver.ca	

STAFF USE ONLY:	PS-	DATE RECEIVED:
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SUBMISSION REQUIREMENTS CHECKLIST

(Note: All documents are to be provided in a digital format (PDF) and the number of hard copies to be provided is indicated below.)

DOCUMENT	DETAILS & INFORMATION	COPIES
APPLICATION FORM & FEE		
<input type="checkbox"/> Application form	Completed application form, including "Existing Rental Housing & Tenants on Site" section below.	1
<input type="checkbox"/> Enquiry fee	See 2019 Z&D Fee By-law , Schedule 2, 8(a), 8(b), or 8(c)	1
DESIGN PACKAGE		
<input type="checkbox"/> Rezoning booklet	<p>11x17 sized booklets that contain information regarding the proposal. The booklets are to include, but not limited to, the following:</p> <p>Site Context</p> <ul style="list-style-type: none"> Context map and photos of site and nearby properties (frontages) Brief description of current use/development on site and surrounding context <p>Proposal</p> <ul style="list-style-type: none"> Brief description of rezoning purpose and proposed development (rezoning intent) Development statistics (proposed uses, FSR, floor area, height, storeys, parking/loading, number and type of residential units, etc.) If applicable: <ul style="list-style-type: none"> Brief description of community benefits (e.g. parks, heritage preservation, social/affordable housing, childcare, etc.) Identify which rental incentives are being applied <p>Applicable Policies & Guidelines</p> <ul style="list-style-type: none"> Identify applicable rezoning policy and provide brief description of how the proposal meets policy; provide a rationale for all proposed variances Applicable policies: <ul style="list-style-type: none"> Green Buildings Policy for Rezonings: Indicate pathway: <u>Near zero emissions</u> If applicable, indicate how proposal meets the following: <ul style="list-style-type: none"> Rezoning Policy for Sustainable Large Developments Higher Buildings Policy <p>Form of Development & Urban Design Analysis</p> <ul style="list-style-type: none"> Provide architectural drawings: <ul style="list-style-type: none"> <u>Dimensioned</u> plans, sections and elevations (include overall dimension) Site plan (include property lines, existing City curb lines, adjacent footprints) Elevations (include adjacent developments) Sections (show context throughout building and include sidewalks, roadways, etc.; fully dimensioned with floor-to-floor heights) Current and proposed setbacks, building envelopes, etc. If applicable: <ul style="list-style-type: none"> View cones: Drawings showing locations and elevations If requested by rezoning planner: <ul style="list-style-type: none"> 3-D renderings/perspective drawings Shadow diagrams (standard times and adjacent properties in plan view) Conceptual landscape design Alternate options for siting and massing 	3

SUBMISSION REQUIREMENTS CHECKLIST		
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DOCUMENT	DETAILS & INFORMATION	COPIES
ADDITIONAL REPORTS AND FORMS		
<input type="checkbox"/> Community-serving spaces information form	The Assessment of Community Serving Spaces form, which outlines the existing uses on site, is required with all enquiry submissions.	0
<input type="checkbox"/> Arborist report	If applicable: For "permit" trees on site or potential impacts to street/adjacent trees, include arborist report and detailed site plan (based on accurate survey information) showing existing trees and proposal for retention/removal.	1
<input type="checkbox"/> Heritage evaluation or Statement of Significance	If applicable: For sites with heritage value, include a report outlining the heritage value of the site and the surrounding area.	1

EXISTING RENTAL HOUSING & TENANTS ON SITE (fill out the numbers for all that apply)									
BUILDING TYPES	PRIMARY BUILDINGS		SECONDARY SUITES		LANEWAY HOUSES		TOTAL		TOTAL UNITS / HOMES CURRENTLY RENTED
	UNITS/ HOMES	TENANTS	UNITS	TENANTS	UNITS	TENANTS	UNITS/ HOMES	TENANTS	
Single-family house									
Duplex or Townhouse									
Multiple Conversion Dwelling									
Apartment (rental), including units above commercial retail									
Strata condo									
TOTAL									



APPLICATION FOR REZONING ADVICE

Known as a "rezoning enquiry", this application is for preliminary advice for development projects proposing to rezone a site, prior to submission of a formal rezoning application.

- Rezoning Centre staff will endeavor to respond to a formal written rezoning enquiry within **12 weeks** from receipt of the enquiry submission.
- Any questions should be directed to the Rezoning Centre at rezoning@vancouver.ca.

PROPERTY INFORMATION	
PROPERTY ADDRESS(ES)	
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ENQUIRER INFORMATION		
	CONTACT INFORMATION	FOR PAYMENT NOTICE (IF DIFFERENT)
CONTACT NAME		
FIRM / AFFILIATION		
ADDRESS		
PHONE		
EMAIL		

SUBMISSION PROCESS
For proposals: <ul style="list-style-type: none">• In Metro Core (i.e. Downtown, Fairview, Mount Pleasant): Michael Naylor, michael.naylor@vancouver.ca• With rental or social housing: Yardley McNeill, yardley.mcneill@vancouver.ca• In community/area plan or other (e.g. Cambie Corridor, ARKS Vision): Cynthia Lau, cynthia.lau@vancouver.ca
Send hard copies <u>and</u> digital files to the attention of one of the above Senior Rezoning Planners: City of Vancouver PDS – Rezoning Centre 515 West 10th Avenue, 2nd Floor Vancouver, BC V5Y 1V4

STAFF USE ONLY:	PS-	DATE RECEIVED:
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SUBMISSION REQUIREMENTS CHECKLIST

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APPLICATION FORM & FEE			
✓	Application form	Completed application form	1
✓	Enquiry fee	2020 Fees – Fee By-law , Schedule 2, 8(a), 8(b), or 8(c) – see pg 12 <input type="checkbox"/> Will pay online (Note: Requires active online user account) <input type="checkbox"/> Mailed with hard copies <input type="checkbox"/> Will pay in person at Development & Building Services Centre	1
DESIGN PACKAGE			
✓	Rezoning booklet	11x17 sized booklets that contain information regarding the proposal. The booklets are to include, but not limited to, the following: Site Context <ul style="list-style-type: none"> Context map and photos of site and nearby properties (frontages) Brief description of current use/development on site and surrounding context Proposal <ul style="list-style-type: none"> Brief description of rezoning purpose and proposed development (rezoning intent) Development statistics (proposed uses, FSR, floor area, height, storeys, parking/loading, number and type of residential units, etc.) If applicable: <ul style="list-style-type: none"> Brief description of community benefits (e.g. parks, heritage preservation, social/affordable housing, childcare, etc.) Identify which rental incentives are being applied Applicable Policies & Guidelines <ul style="list-style-type: none"> Identify applicable rezoning policy and provide brief description of how the proposal meets policy; provide a rationale for all proposed variances Applicable policies: <ul style="list-style-type: none"> Green Buildings Policy for Rezonings: Indicate pathway: Low Emissions Also refer to Rainwater Management Bulletin If applicable, indicate how proposal meets the following: <ul style="list-style-type: none"> Rezoning Policy for Sustainable Large Developments Higher Buildings Policy 	3

SUBMISSION REQUIREMENTS CHECKLIST

(Note: All documents are to be provided in a digital format (PDF) and the number of hard copies to be provided is indicated below.)

REQ'D	DOCUMENT	DETAILS & INFORMATION	COPIES
		Form of Development & Urban Design Analysis <ul style="list-style-type: none"> • Provide architectural drawings: <ul style="list-style-type: none"> – <u>Dimensioned</u> plans, sections and elevations (include overall dimension) – Site plan (include property lines, existing City curb lines, adjacent footprints) – Elevations (include adjacent developments) – Sections (show context throughout building and include sidewalks, roadways, etc.; fully dimensioned with floor-to-floor heights) • Current and proposed setbacks, building envelopes, etc. • If applicable: <ul style="list-style-type: none"> – View cones: Drawings showing locations and elevations • If requested by rezoning planner: <ul style="list-style-type: none"> – 3-D renderings/perspective drawings – Shadow diagrams (standard times and adjacent properties in plan view) – Conceptual landscape design – Alternate options for siting and massing 	
ADDITIONAL REPORTS AND FORMS			
✓	Community-serving spaces information form	The Assessment of Community Serving Spaces form, which outlines the existing uses on site, is required for all enquiry submissions except for sites with existing low-density residential uses (i.e. single-family, duplex or townhouse forms).	1
See details	Arborist report	If applicable: For “permit” trees on site or potential impacts to street/adjacent trees, include arborist report and detailed site plan (based on accurate survey information) showing existing trees and proposal for retention/removal.	1
See details	Heritage evaluation or Statement of Significance	If applicable: For sites with heritage value, include a report outlining the heritage value of the site and the surrounding area.	1
See details	Existing Rental Housing and Tenants on Site	If applicable: For sites with existing residential uses, complete the Renter Screening for Rezoning Enquiry & DP Application Form to determine whether existing purpose-built or secondary rental tenants will be affected.	1

Updated February 10, 2020

Development Rezoning Enquiry Guidance Document for Sewers

At the enquiry stage of a rezoning, the City of Vancouver does not complete an analysis of the sewer system and can only provide high level comments with the understanding that a more detailed analysis will be completed at the time of rezoning. If a Developer wishes to estimate potential upgrades earlier in the development process, it is recommended that a Civil Engineer be hired to complete an analysis of the sewer system and provide guidance to the Developer.

How to assess if an upgrade may be required:

- Assess what type of sewer system services the proposed development:
 - If the property is serviced by a combined sewer system, analysis of storm and sanitary flow is required
 - If the property is serviced by a separated sewer system, sanitary sewer analysis is required.
- For both combined and separated systems, the downstream sewer system needs to be analysed to determine the extent and location of potential sewer upgrades. The analysis needs to account for the entire catchment, not just the proposed redevelopment and should be completed for both pre and post-development scenarios.
 - For sanitary sewers: if total Peak Wet Weather Flow (PWWF) > Pipe Capacity (i.e. more than 100% full), assume the sanitary sewer will need to be upgraded. At the discretion of the City Engineer, other factors may influence when upgrades are assigned, for example when new area is added to an existing sewershed or when the proposed development is contributing the majority of the flows in a pipe. Pipes that are nearing 100% full may also be identified for upgrading.
 - For combined sewers, the extent of upgrading (how far downstream separation is required) is dependent upon the system hydraulic gradeline (HGL) as downstream sewers will likely be more than 100% full in wet weather. The HGL must be a minimum of 2.4m below ground surface; if the HGL does not meet this minimum requirement an upgrade will be necessary to lower the HGL at the tie-in location of the proposed development. These criteria may be revised at the City's discretion dependent on site conditions.
 - Upgrades are not limited to the frontage of the proposed development. The extent of the upgrade is determined based on the capacity of the sewer system; therefore, the upgrade may be located a distance downstream of the proposed development.
- The assessment of the sewer system can be completed using computer simulation modeling or a spreadsheet approach, determined at the Civil Engineer's discretion. A modeling approach is recommended, particularly for combined sewers. The City can be contacted at utilities.servicing@vancouver.ca for sewer network data.
 - The Civil Engineer should determine/utilize an appropriate boundary condition for the model such that the downstream impacts of the proposed development are adequately analyzed and understood.
- Existing populations and equivalent populations for sanitary flow calculations can be calculated based on the maximum allowable FSR for the zoning. Zoning for a catchment can be determined through 'Zoning

Districts' layer viewed in [VanMap](#) or obtained from the City's Open Data catalogue. Maximum FSRs for the zoning districts can be found in the [Zoning & Development By-law](#).

- For evaluating stormwater runoff, a 10-year return period should be used when:
 - there are any commercial or industrial areas within the catchment; or
 - the development is located downtown (west of Main Street including all of the West End peninsula); or
 - the development is located in the False Creek Comprehensive Development District.Otherwise, a 5 year return period should be used.

How to design sewers if an upgrade is required:

- Every new sewer that is constructed is intended to last for 100 years, therefore, any new sewer that is being constructed, including those required due to rezoning, must be sized with consideration for ultimate conditions, as follows:
 - Storm sewer: 2100 IDF curves must be used to account for climate change.
 - Sanitary sewer should be sized for the estimated population in 100 years. The assumed population will be provided by the City at the time of detailed design. If the development is located within a Neighbourhood/Community Plan Area, full build out of the plan can be assumed (minimum), if not, apply best engineering judgement.
- Upgraded sewers shall be designed in accordance with the City of Vancouver Sewer Design Manual.

Other rezoning conditions that may be applied:

- **Post-Development Stormwater Flow**

Every development will be required to limit the post-development flow discharged to the storm sewer to the pre-development flow. The pre-development estimate shall utilize the 2014 IDF curves, whereas the post-development estimate shall utilize the 2100 IDF curves to account for climate change.
- **Rainwater Management**

Rainwater management requirements also apply to all rezonings. These requirements are directed by the City's Green Infrastructure branch and are not repeated here. However, it is noted that the rainwater management requirements may be a component of the site's stormwater flow control measures provided they are adequately designed and documented. Please review the the city-wide [Rainwater Management Bulletin](#) for more information.
- **Groundwater Management**

If the proposed development is located within the area noted for potential flowing artesian conditions (Provincial Well Drilling Advisory Area), potential peat areas, flood plains, within the Cambie Corridor, or if the Sustainable Large Development policy applies, applicants will be required to produce a Hydrogeological Study that details how the onsite groundwater management system meets the requirements outlined in the [Groundwater Management Bulletin](#). Please also refer to the [online map](#) showing the areas where groundwater requirements generally apply.
- **Rights-Of-Way**

The City is working to eliminate sewer rights-of-way (ROW) over private property throughout the City. If a sewer ROW exists in the proposed site (or in close proximity), an assessment on how the sewer could be redirected to eliminate the ROW is required.

 - If redirection of the sewer(s) can be completed as part of the rezoning this will be a condition of the rezoning application.

- If redirection of the sewer(s) cannot be completed as part of the rezoning the property will tie into a sewer outside of the ROW, if possible, and the ROW may need to be widened to provide adequate access to the sewer.
- A Right-of-Way Agreement shall be registered on title outlining terms of the agreement including access, structures, landscaping, use, etc.
- Right-of-way widths are to the satisfaction of the City. Minimum widths are provided in the table below:

Right-of-Way Type	Minimum Right-of-Way Width
Single sewer (Combined*, Storm or Sanitary)	<ul style="list-style-type: none"> • 2x the depth to the invert of the pipe • Minimum 5.0m wide *Combined ROW may need additional width for future sewer separation
Twinned Sewers (Storm and Sanitary)	<ul style="list-style-type: none"> • 2x the depth to the deeper pipe invert • Minimum 6.0m wide.

Financing Sewer Upgrades:

- Development Cost Levy (DCL) funding is used for large scale (neighbourhood serving) projects, not local sewer upgrades. The City-wide Utilities DCL does not eliminate the potential for local sewer upgrades.
- Community Amenity Contributions (CACs) cannot be used to pay for sewer upgrades.
- For more information on CACs and DCLs please visit [Community Benefits from Development](#).
- The City of Vancouver is unable to enter into latecomer agreements. If there is another development that has the same sewer upgrade requirement there may be an opportunity for the developments to come to their own cost-sharing agreement.

Can rezoning conditions be determined at enquiry?

- If additional information is included in the enquiry submittal (e.g. sewer analysis completed by a Civil Engineer) the City will perform a cursory review of the information but will not confirm the rezoning condition until after a rezoning application is submitted.
- This document provides guidance to developers to obtain a high level assessment of whether offsite upgrades are required and the extent and scale of those upgrades. The City may apply conditions to a rezoning that are different from what a consultant may have provided.
- Rezoning conditions, including upgrades, will not be finalized until the rezoning application is submitted and reviewed by the City.

Questions?

- Contact utilities.servicing@vancouver.ca

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Purpose and Summary

This document provides further clarification regarding the exemptions in Section 3.2 (Property undergoing redevelopment or major renovations) and how the City interprets this section in determining whether a property is eligible for an exemption.

The information in this document is for informational purposes only and is not intended as advice or a determination of whether a specific property will be subject to the tax. If there is any discrepancy between the information provided here and the provisions of the [Vacancy Tax By-Law 11674](#), the latter will prevail.

Section 3.2(a)

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*

Interpretation

A property is not subject to the tax if a property is undergoing [major renovations](#), construction or redevelopment that causes the property to be vacant for at least six months of the vacancy reference period where:

- Building permits have been issued by July 1 of the vacancy reference period; and
- The renovation or redevelopment work is being [diligently carried out in the opinion of the Chief Building Official](#).

The exemption for major renovation or redevelopment is only applicable to properties that are undergoing active construction for which building permits have been issued. This exemption does not apply to properties for which building permits are in review and pending issuance. This exemption also does not apply to properties where work has been performed without a permit, even if the unpermitted work has resulted in the property no longer being habitable.

Owners who are awaiting building permits must ensure that the property continues to be occupied as a principal residence or rented out for at least six months of the year. This requirement also applies to projects requiring rezoning, so owners should maintain occupancy while proceeding through the rezoning process. Unoccupied homes that are part of a land assembly may also be subject to the tax if they are not occupied while the development site is proceeding through the rezoning or development permit process.

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 City's [Tenant Relocation and Protection Policy](#) applies to tenants impacted by rezoning and development permit applications who are residing in primary rental housing (i.e rental apartments), as well as secondary rental (such as rented single-family homes or basement suites) that are part of a land assembly of two or more parcels. The Tenant Relocation and Protection Policy provides considerable flexibility for developers to rent out properties while they await permits in order to remain in compliance with vacancy tax by-law:

- 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.
- Developers are not required to compensate tenants whose tenancy began after a rezoning or a development permit application was submitted.

- In the case of tenants residing in single family homes and other secondary rental properties that are part of a land assembly, tenancies of two years or less that began after the property was transferred to the developer are excluded from compensation requirements.

Notwithstanding the requirements of the City's Tenant Relocation and Protection Policy, in all cases the Provincial *Residential Tenancy Act* requirements concerning notice and compensation still apply for all residential tenancies.

Properties undergoing major renovations or redevelopment with all necessary permits in place are exempt from the vacancy tax for the duration of the construction period provided that the work is being carried out [diligently and without unnecessary delay](#).

What qualifies as a major renovation?

There are many 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.

If a renovation project can be completed in under six months, the property must either:

- Continue to be the principal residence of the owner, or other permitted occupant; or
- Be rented out (in periods of 30 or more consecutive days) for residential purposes to a non-arm's length tenant for at least six months of the vacancy reference period.

The following examples are a non-exhaustive list of projects that can usually be completed in less than six months' time and, therefore, will generally not qualify for the major renovation exemption:

- Kitchen renovation
- Bathroom renovation
- Roof replacement
- Cladding replacement
- Window replacement
- Electrical upgrades
- Plumbing upgrades
- Energy upgrades

If a renovation is considered a "major renovation", it will require a building permit issued by the City. Renovations where no building permit has been issued are not eligible for this exemption.

Other permits, such as plumbing and electrical, do not qualify unless they have been issued in conjunction with a building permit.

What does it mean to be “carried out diligently and without unnecessary delay”?

The assessment as to whether a renovation or redevelopment has been carried out diligently and without necessary delay during the vacancy reference period is performed by the Chief Building Official or his/her delegate(s).

The following information is considered in making a determination as to whether the renovation or redevelopment has been diligently carried out during the vacancy reference period:

- Have there been any building inspections completed during the period?
- If there have not been any building inspections completed, what are the reasons why and has the owner been diligent in rectifying the delays?
- What information has the owner provided to demonstrate that work was progressing diligently and without unnecessary delay during the period?

Will the vacancy tax apply to properties that are completed in the vacancy reference year?

Once an occupancy permit has been issued for the property, or the property passes final inspection, the property is considered complete and fit for occupancy. If this occurs in the first six months of the vacancy reference year (prior to July 1), the property does not qualify for an exemption pursuant to Section 3.2(a). Consequently, the property must either be occupied as a principal residence or rented out for at least six months of the year to be exempt from the vacancy tax, or it must be eligible for one of the other exemptions in the vacancy tax by-law.

If a property has been redeveloped for resale and the work has been completed by July 1 of the vacancy reference year, but remains unsold by December 31, it will be subject to the vacancy tax. If a property is fit for occupancy, then it should be occupied by a principal resident or tenant for at least six months of the year.

Most newly constructed properties would be exempt from vacancy tax in the first 6-18 months after they receive their occupancy permit, either because of the renovation and redevelopment exemption (construction completed after July 1 of the vacancy reference year), or the property transfer exemption (property is sold in the year of completion or the year following completion if it was completed after July 1).

Section 3.2(b)

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:

- (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 owner 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*

Interpretation

A property is not subject to the tax if it is [unimproved with any dwelling unit](#) and is undergoing redevelopment or initial development where:

- Development permits have been applied for prior to July 1 of the vacancy reference period and are under review; or
- A [rezoning enquiry or application](#) has been submitted prior to July 1 of the vacancy reference period and is under review; and
- The rezoning enquiry or application or development permit is being [diligently pursued and without unnecessary delay](#).

A property is not subject to the tax if it is a [heritage property](#) undergoing rehabilitation or conservation where:

- Development or heritage alteration permits have been applied for prior to July 1 of the vacancy reference period and are under review; and
- The development or heritage alteration permit is being [diligently pursued and without unnecessary delay](#).

Does vacancy tax apply to vacant land?

Vacant lands that are not improved with any dwelling units are exempt if the owner has submitted a complete rezoning or development permit application to create housing supply, provided that the application is being diligently pursued by the applicant.

Vacant unimproved residential properties that are not in the development or rezoning process by July 1 of the vacancy reference period will be subject to the tax unless an exemption applies.

What does “unimproved with any dwelling units” mean?

A property that is “unimproved with any dwelling units” means any property that is vacant land with no existing building.

If there is an existing building on the property, then the exemption in section 3.2(b) does not apply. There is no exemption for a property that is unoccupied solely because the building is in a state of disrepair and not in a condition for people to live in, unless it is undergoing redevelopment or renovation with an issued building permit pursuant to section 3.2(a).

Unimproved properties that are not in the development review process continue to attract the vacancy tax as an incentive for owners to move forward with the creation of housing supply.

What does it mean to be “diligently pursued and without unnecessary delay”?

The assessment as to whether a development permit application or rezoning enquiry or application is being diligently pursued without unnecessary delay is performed by the Director of Development Services or his/her delegate(s).

The Director of Development Services renders an opinion on the applicability of this exemption, and bases the opinion on several considerations including advice from the Director of Planning and staff in the Planning department as to whether it is being diligently pursued.

There are multiple aspects considered when formulating an opinion as to whether the development permit or rezoning enquiry or application is being diligently pursued. However, one of the key factors is how responsive the applicant is, for example, when the City provides a prior to letter or deficiency list. If there are significant delays in providing a response, then the Director of Development Services may not consider that the permit or enquiry was being diligently pursued without unnecessary delay.

What is meant by a rezoning enquiry or application?

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 by July 1 of the vacancy reference period is considered to meet the requirements in Section 3.2(b).

An “enquiry” is interpreted as a formal Letter of Enquiry (“LOE”) submission. The Planning department reviews these cases individually to ensure the enquiry is complete, and being actively and diligently pursued.

What qualifies as heritage property?

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;

Section 3.2(c)

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:

- (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 development 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 owner and is under review by the City; or*
 - ii. *has been rezoned, whether 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.*

Interpretation

A property is not subject to the tax if it is [unimproved with any dwelling unit](#), is undergoing redevelopment or initial development and is part of a phased development where at least one parcel in the phased development has a:

- [Rezoning enquiry or application](#) submitted prior to July 1 of the vacancy reference period and is under review; or
- Development permit applied for prior to July 1 of the vacancy reference period and is under review; or

- Development permit issued by the City and work under the development permit is being diligently pursued and without unnecessary delay.

This is designed 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.

From: "Law, Andrea" <andrea.law@vancouver.ca>
To: "Hannah, Carol" <Carol.Hannah@vancouver.ca>
Date: 3/30/2021 2:37:30 PM
Subject: FW: Vacancy Tax Follow Up

3 of 3 emails.

Thanks

From: Greer, John <john.greer@vancouver.ca>
Sent: Thursday, May 09, 2019 9:23 AM
To: Law, Andrea <andrea.law@vancouver.ca>
Subject: RE: Vacancy Tax Follow Up

Here is the applicable By-law section, the section I have highlighted in red I is the only clause I can see to use but in looking at their timeline all they have done is made a couple of phone calls, I don't think you can determine that they meet this clause even if you were to squint.

Property undergoing redevelopment or major renovations

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;

(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:

10

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 owner 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;**

(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 development 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 owner 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.

john greer

assistant director, development services

development, buildings, & licensing, city of vancouver

t: 604.871.6194 e: john.greer@vancouver.ca



From: Law, Andrea
Sent: Thursday, May 9, 2019 8:08 AM
To: Greer, John
Subject: Re: Vacancy Tax Follow Up

That would be great.

Thanks

Do you have a copy of the rules or by-law where this is laid out?

Sent from my iPhone

On May 8, 2019, at 8:27 PM, Greer, John <john.greer@vancouver.ca> wrote:

I can enquire with Ryan on how they are advancing

Sent from my iPhone

On May 8, 2019, at 8:17 PM, Law, Andrea <andrea.law@vancouver.ca> wrote:

Wouldn't mind talking to Ryan D. to understand if they are advancing their "enquiry" with Planning.

Sent from my iPhone

On May 8, 2019, at 4:18 PM, Greer, John <john.greer@vancouver.ca> wrote:

Those were my thoughts, I haven't seen a request similar to this one come through, they are usually in the DP or BP stages

Sent from my iPhone

On May 8, 2019, at 4:13 PM, Law, Andrea <andrea.law@vancouver.ca> wrote:

Sounds reasonable.
Do you know if this is consistent with other exemption requests?
Considering the length of the pre-app process, it seems we should be cutting them some slack.

From: Greer, John
Sent: Wednesday, May 08, 2019 2:56 PM
To: Law, Andrea
Subject: FW: Vacancy Tax Follow Up

Thoughts?

john greer
assistant director, development services
development, buildings, & licensing, city of vancouver
t: 604.871.6194 e: john.greer@vancouver.ca

From: Dani Pretto [<mailto:dani@vanterre.com>]
Sent: Tuesday, May 7, 2019 4:07 PM
To: Greer, John
Subject: Vacancy Tax Follow Up

Hi John,

Thanks again for meeting last week and I wanted to follow up on my last query RE: vacancy tax on the empty lots next to the church s.21(1). Please see below letter written by a representative of the Church detailing the history of their advice from other City staff RE: exemption and their hope in reversing this new decision to tax them.

In the meantime, and as per my read of the Vacancy Tax, there is that clause that the Director of Dev Services can grant an exemption if they feel the group is “diligently working on redevelopment” which they are ramping up as quick as possible. They are voting to engage my services as well as a JV partner developer asap with the vote happening as per their bylaws this Sunday. I have also attached a very detailed (too detailed?!?) summary of their development work to date and it could certainly be said that they have been diligently working for a number of years now, albeit with more than a few internal setbacks.

I wanted to get your thoughts on reaching out to Andrea with a formal request versus any other courses of action.

Thanks again and I will see you at the meeting tonight.

Cheers,

DANI PRETTO
Principal
Vanterre Projects

dani@vanterre.com
O: 604.608.0626
C: 604.996.6523

Suite 110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

vanterre.com

From: "Law, Andrea" <andrea.law@vancouver.ca>
To: "Hannah, Carol" <Carol.Hannah@vancouver.ca>
Date: 3/30/2021 2:36:10 PM
Subject: FW: Vacancy Tax Follow Up

Here is the 2nd of 3 emails.
Thanks

From: Dani Pretto <dani@vanterre.com>
Sent: Monday, November 18, 2019 10:26 AM
To: Law, Andrea <andrea.law@vancouver.ca>
Subject: Re: Vacancy Tax Follow Up

Hi Andrea,

Thank you again for your thoughts which are helpful in understanding the uniqueness of our endeavors.

As it seems things are never straightforward, we are now hearing that our site is not able to be rezoned per a 2005 neighbourhood "vision" document...which is in complete contrast to the meeting we had with 4 senior planners over a year ago and with which information we have been basing our work on over the past year.

I am working with planning to see where we can take things from here but just wanted to send you a quick update as we may not get the opportunity to proceed as planned. But I will be in touch if things change as we will need every ounce of help in meeting the fast-approaching deadlines of the tax department.

Thanks again and enjoy your week.

Cheers,

DANI PRETTO
Principal
Vanterre Projects

dani@vanterre.com
O: 604.608.0626
C: 604.996.6523

—
Suite 110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

—
vanterre.com

From: "Law, Andrea"
Date: Saturday, November 16, 2019 at 7:32 PM
To: Dani Pretto
Subject: Re: Vacancy Tax Follow Up

Hi Dani

I don't have any additional information to offer that would help clarify the process as I have never been asked to exercise this authority, so can't say how or when they would reach out.

I presume they would only contact me in the event that there is a concern that an applicant is not actively pursuing permits and approvals.

Thanks
Andrea

Sent from my iPhone

On Nov 15, 2019, at 2:17 PM, Dani Pretto <dani@vanterre.com> wrote:

Hi Andrea,

Thanks for your quick reply.

My question was to better understand what steps you must take after our complete application is submitted, of which we are now waiting to receive an intake date, to be able to sign off item b.ii as it relates to the your determination that the project is being "diligently pursued and without unnecessary delay" ...or any other requirements, so that I can prepare asap in hopes of getting this all in before December 31st, 2019 for the Vacancy Tax deadline.

Does that make sense? We are very tight on timelines and I am just wanting to gather as much information about the project now to communicate to our team so that we don't encounter any hiccups and miss the deadline by a narrow margin, especially in light of how hard and fast we have all been working over the past few months.

Cheers,

DANI PRETTO

Principal
Vanterre Projects

dani@vanterre.com

O: 604.608.0626

C: 604.996.6523

—
Suite 110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

—
vanterre.com

From: "Law, Andrea" <andrea.law@vancouver.ca>

Date: Friday, November 15, 2019 at 2:02 PM

To: Dani Pretto <dani@vanterre.com>

Subject: RE: Vacancy Tax Follow Up

Hi Dani,

I'm not sure what additional information I can provide. I haven't been required to exercise this authority under these requirements to date, so don't have any precedent to refer to. Do you have specific questions that they are not able to answer?

Thanks

Andrea

ANDREA LAW Director, Development Services

Development, Buildings & Licensing

City of Vancouver 515 W. 10th Ave

Vancouver BC V5Z 4A8

t: 604-871-6120

e: andrea.law@vancouver.ca

From: Dani Pretto [<mailto:dani@vanterre.com>]
Sent: Thursday, November 14, 2019 1:18 PM
To: Law, Andrea
Subject: Re: Vacancy Tax Follow Up

Hi Andrea,

We are almost ready to make our formal rezoning enquiry so I wanted to reach out to see if you could offer any additional comments or suggestions to ensure we are able to successfully halt the vacancy tax for the church. Revenue Services has confirmed they are waiving the 2018 assessment as they provided misleading information that the church used to base their planning on. The 2017 assessment has now been paid and we are hoping to stop the clock on the 2019 assessment with our application.

Can you provide any details as to next steps and suggestions to ensure we don't miss this opportunity?

Thanks in advance.

Cheers,

DANI PRETTO
Principal
Vanterre Projects

dani@vanterre.com
O: 604.608.0626
C: 604.996.6523

Suite 110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

vanterre.com

From: "Law, Andrea" <andrea.law@vancouver.ca>
Date: Friday, May 31, 2019 at 12:09 PM
To: Dani Pretto <dani@vanterre.com>
Subject: RE: Vacancy Tax Follow Up

Thanks Dani,

The Vacancy tax branch is under Revenue Services. More information and some frequently asked questions can be found here.

<https://vancouver.ca/home-property-development/empty-homes-tax-contact-form.aspx>

While I don't a direct contact in that office, I understand Sophie Harrhy (604-326-4888) can assist with general enquiries and may be able to direct you to the appropriate resource who can help with these extenuating circumstances.

Alternatively her email is sophie.harrhy@vancouver.ca

Have a great weekend,
Andrea

ANDREA LAW Director, Development Services
Development, Buildings & Licensing
City of Vancouver 515 W. 10th Ave
Vancouver BC V5Z 4A8

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From: Dani Pretto [<mailto:dani@vanterre.com>]
Sent: Tuesday, May 28, 2019 12:24 PM
To: Law, Andrea
Subject: Re: Vacancy Tax Follow Up

Thanks, Andrea. I did not understand the "and" in the above section correctly. An application will be forthcoming. In the meantime, who can I speak to about past years and gain some insight on how to help the church avoid bills they simply don't the money to pay?

Cheers,

DANI PRETTO
Principal
Vanterre Projects

dani@vanterre.com
O: 604.608.0626
C: 604.996.6523

—
Suite 110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

—
vanterre.com

From: "Law, Andrea" <andrea.law@vancouver.ca>
Date: Friday, May 24, 2019 at 10:30 AM
To: Dani Pretto <dani@vanterre.com>
Cc: "Greer, John" <john.greer@vancouver.ca>, "Greenfield, Mark" <Mark.Greenfield@vancouver.ca>
Subject: RE: Vacancy Tax Follow Up

Hi Dani,

Thanks very much for your email and for providing the detailed timeline for this project.

My authority to waive this requirement is subject to the submission of an application which could include; a rezoning enquiry; a rezoning application or a development permit application that is currently under review. Any of these steps would constitute an application as referenced in the By-law. I spoke with Planning staff who indicated that they have not received a rezoning enquiry or application to date.

I understand the complexities of property development especially when dealing with multiple stakeholders, and I appreciate that this work has been ongoing, however, without an application in process, I'm not in a position to waive this requirement.

I've included the reference from the By-law below.

Property undergoing redevelopment or major renovations

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;

(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 owner 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;

(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 development 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 owner 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.

Best Regards,
Andrea

ANDREA LAW Director, Development Services
Development, Buildings & Licensing
City of Vancouver 515 W. 10th Ave
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e: andrea.law@vancouver.ca

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From: Dani Pretto [<mailto:dani@vanterre.com>]
Sent: Thursday, May 23, 2019 2:17 PM
To: Law, Andrea
Subject: Vacancy Tax Follow Up

Hi Andrea,

I hope you are well and enjoying the sun this week. I am reaching out RE: vacancy tax exemption. Specifically, for the **s.21(1)** Church located at **s.21(1)**.

In January 2018, they filed their Declaration with the help of City staff and received confirmation that the church and it's adjacent empty lots would all be exempt from the Vacant Homes Tax. But one year later, this decision was reversed and now the Church is being asked to pay tax on both years and obviously going forward.

I am writing to ask that you consider providing an exemption going forward based on the fact that redevelopment is "being diligently pursued" per item 3.2(b)ii of the Vacancy Tax By-Law, and also consider that they would have moved the process along sooner had they received notice that the tax would be applicable back in January 2018 and therefore also support the attached request to allow the 2017 Declaration to stand and additionally allow them an exemption for 2018.

I have attached the request letter from s.21(1) Church, as well as a summary of the redevelopment timeline detailing their work to date. Please let me know what further information you may require to consider this request.

Thank you in advance for your time and consideration and I look forward to hearing from you.

Cheers,

DANI PRETTO
Principal
Vanterre Projects

dani@vanterre.com

O: 604.608.0626

C: 604.996.6523

—
Suite 110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

—
vanterre.com

From: "Ryan, Pat \ (CBO)" <patrick.ryan@vancouver.ca>
To: "Bourke, Matthew" <matthew.bourke@vancouver.ca>
"Granger, Heidi" <Heidi.Granger@vancouver.ca>
"Lee, Esther" <esther.lee@vancouver.ca>
"Kinahan, Catherine" <catherine.kinahan@vancouver.ca>
"Lau, Kevin" <Kevin.Lau@vancouver.ca>
Date: 11/7/2016 2:11:19 PM
Subject: Re: Empty Homes Tax - Exemption for Construction Work

Excellent answer on permits. Needs some work on which ones are needed.

Pat

Patrick Ryan, M.Sc. , P.Eng
Chief Building Official
City of Vancouver
Sent via BlackBerry.

From: Ryan, Pat (CBO)
Sent: Monday, November 7, 2016 1:33 PM
To: Bourke, Matthew; Granger, Heidi; Lee, Esther; Kinahan, Catherine; Lau, Kevin
Subject: Re: Empty Homes Tax - Exemption for Construction Work

Yes. Here now

s.13(1)

Pat

Patrick Ryan, M.Sc. , P.Eng
Chief Building Official
City of Vancouver
Sent via BlackBerry.

From: Bourke, Matthew
Sent: Monday, November 7, 2016 9:12 AM
To: Ryan, Pat (CBO); Granger, Heidi; Lee, Esther
Subject: RE: Empty Homes Tax - Exemption for Construction Work

Hi Pat. The Empty Homes Tax report is going to Sadhu this morning for sign-off. Please confirm that you are OK with the yellow highlighted text below and the wording in the by-law (email below). Also, I've drafted the following text for staff to use if we are asked about what we meant by "complimentary changes to the VBBL"

s.13(1)

S.13(1)

- Matt

From: Bourke, Matthew
Sent: Friday, November 04, 2016 4:45 PM
To: Ryan, Pat (CBO); Granger, Heidi; Lee, Esther
Subject: Empty Homes Tax - Exemption for Construction Work

Hi Pat. Per our discussion just now, I have noted in our report that staff may bring forward future tightening of the VBBL to ensure that owners can't use endless permits as an excuse for vacancy. See Highlighted text below. **s.13(1)**

Table 1: Recommended Exemption Categories

Recommended Exemption	Comments
Property is undergoing major renovations, or is under construction or redevelopment (with permits)	This exemption includes properties with permits awaiting demolition for redevelopment. The exemption is consistent with the Residential Tenancy Act of BC which requires owners to have permits prior to issuing a notice to end tenancy. The City Building Official must agree that renovation and construction work is being carried out diligently and without unnecessary delay. Staff may bring forward complimentary changes in the Vancouver building by-law to support the effectiveness of this requirement.
Owner is deceased and grant of probate or administration pending	
Owner or other occupier is undergoing medical or supportive care	
Ownership changed during the vacancy reference period	
Property is subject to existing strata rental restrictions	This exemption will be limited to properties that had a rental restriction in effect prior to enactment of the empty homes tax.
Owner used home for six months of the year for work purposes but claims principal residence elsewhere.	
Property is under a court order prohibiting occupancy.	This exemption was added following public consultation.

A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property:

- (a) was unoccupied for more than 180 days during the vacancy reference period in order to redevelop the property or safely carry out major renovations; and
- (b) was undergoing redevelopment or major renovations,
 - i. for which permits have been issued by the City, and

- ii. which, in the opinion of the City Building Official **has determined have been or** are being carried out diligently and without unnecessary delay

From: "Ryan, Pat \ (CBO)" <patrick.ryan@vancouver.ca>
To: "Jeff Fisher" <jfisher@udi.org>
"Bourke, Matthew" <matthew.bourke@vancouver.ca>
CC: "Patrick Santoro" <PSantoro@udi.org>
"Anne McMullin" <AMcMullin@udi.org>
"Briana Mussatto" <bmussatto@udi.org>
Date: 11/11/2016 7:38:32 PM
Subject: Re: Revised Council Report - Recommended Approach for Taxing Empty Homes

Jeff

It must be a mis understanding as I am not involved.

I will pass onto the right contact which is Mathew Bourke.

My only involvement is peripheral and supporting dealing with the empty homes awaiting Development. We have major issues here regarding squatters, vandalism and now arsons

Pat

Patrick Ryan, M.Sc. , P.Eng
Chief Building Official
City of Vancouver
Sent via BlackBerry.

From: Jeff Fisher
Sent: Friday, November 11, 2016 6:03 PM
To: Ryan, Pat (CBO)
Cc: Patrick Santoro; Anne McMullin; Briana Mussatto
Subject: FW: Revised Council Report - Recommended Approach for Taxing Empty Homes

Patrick, concerns have been raised about the redevelopment exemption for the Empty Homes Tax. Please see the emails we have received about the issue below. You are listed as the person who will be implementing the exemption. Can we discuss this before Council approves the final language? Also, in the Report to Council, it is noted that you may bring amendments to the VBBL related to the Empty Homes Tax (see yellow below). Will this be done before the Council meeting this week? If a separate Report will be going to Council in the future related to the VBBL changes, perhaps we can discuss the issue at our December 6th Vancouver Liaison Committee meeting before that Report is written. Otherwise, we could have a separate meeting with you and Housing staff. Finally, which Permits must be in place for the exemption to be lifted?

"Jeff

Can you for the industry confirm how the CoV intends to treat vacant land or houses that are subject to a rezone or DP. This tax policy creates an incentive for the city to delay approval of vacant land. We face challenges when buying houses for near term development. Typically owner moves out on close. We can rent with short term fix term lease. It is challenging and rent is small given short tenure. We also get into risks with bad tenants (only they show up for 4-6 month term) and piss off neighbours. The uncertainty and delays in city processing may mean we need to repeat even shorter term lease with new fix term rentals. The city is putting pressure on province to disallow repeat fix term leases. This whole regime is set up go after foreign money speculators who will cheat until they are caught and only then will pay, stupid penalty system outlined in article. Note article attached say residential land will also be taxed.

https://www.biv.com/article/2016/11/vancouver-mayor-supports-1-empty-homes-tax/?utm_source=BIV+Newsletters

"Jeff,

Is UDI objecting to the fact that development sites are going to be hit with this tax while they are going through the 2 year+ DP+BP process? This is tens of thousands of dollars that will have to be paid unnecessarily."

From: Speaker Request [<mailto:Speaker.Request@vancouver.ca>]

Sent: November 10, 2016 1:38 PM

Subject: Revised Council Report - Recommended Approach for Taxing Empty Homes

Good afternoon,

You are receiving this notice because you signed up for updates concerning the City of Vancouver's proposed Empty Homes Tax. The report has been revised slightly.

The revised report is available online at the following link: <http://council.vancouver.ca/20161115/documents/rr1.pdf>

The report has been revised as follows:

- ☐ **Main Report, page 7 table 1:** inserted the words "at least" under "Recommended Exemption" (6th one down)

Recommended Exemption	Comments
Property is undergoing major renovations, or is under construction or redevelopment (with permits)	This exemption includes properties with permits awaiting demolition for redevelopment. The exemption is consistent with the Residential Tenancy Act of BC which requires owners to have permits prior to issuing a notice to end tenancy. The City Building Official must agree that renovation and construction work is being carried out diligently and without unnecessary delay. Staff may bring forward complimentary changes in the Vancouver building by-law to support the effectiveness of this requirement.
Owner is deceased and grant of probate or administration pending	
Owner or other occupier is undergoing medical or supportive care	
Ownership changed during the vacancy reference period	
Property is subject to existing strata rental restrictions	This exemption will be limited to properties that had a rental restriction in effect prior to enactment of the empty homes tax.
Owner used home for at least six months of the year for work purposes but claims principal residence elsewhere.	
Property is under a court order prohibiting occupancy.	This exemption was added following public consultation.

Use of property is limited to vehicle parking, or the shape, size or other inherent limitation preclude the ability to construct a residential building.	
--	--

Appendix A, p. 9: in section 3.6, replaced the word “occupier” with “registered owner”.

3.6 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was not the principal residence of an occupier **a registered owner** during the vacancy reference period, but was occupied by an occupier **a registered owner** for a minimum of 180 days during the vacancy reference period because occupier **the registered owner** worked in the City.

If you have any questions about these changes or the content of the report, please contact emptyhomestax@vancouver.ca.

From: "Wierenga, Laura" <patrick.ryan@vancouver.ca>
To: "Schwebs, Saul" <saul.schwebs@vancouver.ca>
Date: 2/21/2017 9:55:19 AM
Subject: FW: EHT and Impact on Permitting

-----Original Appointment-----

From: Wierenga, Laura

Sent: Tuesday, February 07, 2017 12:22 PM

To: Wierenga, Laura; Lam, Matthew; Penny, Bonnie; Ryan, Pat (CBO); Collister, Mike; Autiero, David; Radakovich, Marty

Subject: Fw: EHT and Impact on Permitting

When: Tuesday, February 21, 2017 1:00 PM-2:00 PM (UTC-08:00) Pacific Time (US & Canada).

Where: City Hall - 2nd Floor Cambie Meeting Room

Patrick Ryan, M.Sc. , P.Eng
Chief Building Official
City of Vancouver
Sent via BlackBerry.

Our Purpose is to regulate, administer and enforce quality buildings that ensure the public's health, safety, accessibility and environmental needs are consistently met

From: Wierenga, Laura <laura.wierenga@vancouver.ca>

Sent: Tuesday, February 7, 2017 12:22 PM

To: Penny, Bonnie; Ryan, Pat (CBO); Collister, Mike; Autiero, David; Radakovich, Marty

Subject: EHT and Impact on Permitting

Hello everyone,

Would like to schedule a follow up session to review some of the things discussed in our meeting January 10. The points of discussion that I would like to cover off:

1. Distinguishing between major and minor renovations
 - a. Which permit numbers and types are accepted
 - b. Guidelines re: what's livable and standard of renovations
1. Resourcing impact from July 1 cutoff date
 - a. Revision of partial occupancy guidelines (is this proceeding?)
1. Assigned Department Liaison (ongoing commitment)
 - a. Someone to connect with re: timelines, website information, establish guidelines
1. Communication/engagement

- a. What needs to be communicated
- b. Audience
- c. Require support?

If there is anything that I've missed or other items for discussion please let me know and I can add it to the agenda.

Regards,

Laura Wierenga

City of Vancouver Business Analyst, Business Planning and Project Support
laura.wierenga@vancouver.ca telephone (604) 673-8412

From: "Wierenga, Laura" <laura.wierenga@vancouver.ca>
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Date: 3/6/2017 4:36:56 PM
Subject: FW: Concerns RE: STR Approach Change

Hi Pat,

Apologies - I see that I missed a call but I'm in all day IT design sessions so I can respond via email but can't accept calls.

I've been following up on both of the items we discussed this morning and it seems that the concern re: STR change in approach isn't quite as vast as what we thought. Matt Bourke (Housing Policy) spoke with his colleague Monike Czyz regarding the potential change and it looks like they will still require at least one of the residences on the parcel to be a principal residence in order to receive an AirBnB licence for a second residence on the same parcel. This primarily aligns with the objective of EHT as we can only levy the tax at a parcel level. Still something for us to keep our eyes on but doesn't seem to be as large of a gap as we thought this morning.

Additionally, s.14

s.22(1)

s.14

then you, I and Andrea can meet sometime next

week for discussion. Does this work for you?

Hope that your day has gone well.
Cheers,

Laura Wierenga

City of Vancouver Business Analyst, Business Planning and Project Support
laura.wierenga@vancouver.ca telephone (604) 673-8412

From: Bourke, Matthew
Sent: Monday, March 06, 2017 2:19 PM
To: Duggan, Ann; Harrhy, Sophie; Wierenga, Laura
Cc: Ellis, Sarah; Czyz, Monika
Subject: RE: Concerns RE: STR Approach Change

Spoke to Monika just now. The STR team is simply looking at alternative options for handling basement suites and laneway houses. You may recall that while the EHT is applied at the parcel level, the STR emerging approach raised the idea that perhaps that policy should be applied at the unit level. So, one option would be to allow basement suites to be rented out on AirBnB so long as the upstairs is a principal residence (this would be consistent with the EHT). The other option is to only allow STR in a basement suite if that suite is also someone's principal residence (this option is not consistent with the parcel level approach of the EHT, but it does serve to increase long term affordable rental supply). As you can imagine, the STR team is hearing from both rental advocates and homeowners on this issue.

In any event, Condos (where the unit is the entire parcel) will continue to need to be a principal residence to get a STR license. Monika has agreed to see if she can send us a slide or two to further clarify.

- Matt

From: Duggan, Ann
Sent: Monday, March 06, 2017 1:34 PM
To: Bourke, Matthew; Harrhy, Sophie; Wierenga, Laura
Cc: Ellis, Sarah; Czyz, Monika
Subject: RE: Concerns RE: STR Approach Change

Can you call Jack the new PM as a starting point and then decide if we need a meeting., Jack
<jack.goihman@vancouver.ca>

Ann

From: Bourke, Matthew
Sent: Monday, March 6, 2017 1:31 PM

To: Duggan, Ann; Harrhy, Sophie; Wierenga, Laura
Cc: Ellis, Sarah; Czyz, Monika
Subject: RE: Concerns RE: STR Approach Change

Wow. That doesn't sound good... Can you advise on who is recommending this change and why? CCing my colleague Monika Czyz as she is our Dept. rep. on the STR project. On a related note, meeting with Tom Davidoff last week led to the realization that we may need to raise the tax rate (in future years) if we start to see owners of second homes renting them out on AirBnB in order to raise enough revenue to cover the tax while still allowing part-time use. We committed to add monitoring of AirBnB listings to the EHT impact monitoring work. There are nearly 5000 active AirBnB listing in CoV: <https://www.airdna.co/city/ca/vancouver>. Ann, I need to know more about why this is being considered before writing up an options analysis. Should we organize a staff level meeting with the AirBnB team? - Matt

From: Duggan, Ann
Sent: Monday, March 06, 2017 1:25 PM
To: Bourke, Matthew; Harrhy, Sophie
Subject: FW: Concerns RE: STR Approach Change

Matt,

Do you have enough to frame an escalated issue on this topic with options?

Thanks

Ann

From: Wierenga, Laura
Sent: Monday, March 6, 2017 11:37 AM
To: Duggan, Ann
Subject: RE: Concerns RE: STR Approach Change

Ok ▯how do we get ahead of this then? Is that a Matt escalation?

Laura Wierenga

City of Vancouver Business Analyst, Business Planning and Project Support
laura.wierenga@vancouver.ca telephone (604) 673-8412

From: Duggan, Ann
Sent: Monday, March 06, 2017 11:35 AM
To: Wierenga, Laura
Subject: RE: Concerns RE: STR Approach Change


The direction I have been given is that they need to align to us not vice versa. Was it Jack that called?

Ann

From: Wierenga, Laura
Sent: Monday, March 6, 2017 11:06 AM
To: Duggan, Ann
Cc: Bourke, Matthew
Subject: Concerns RE: STR Approach Change

Hey Ann,

Received a call late Friday regarding a potential change to the Short Term Rentals approach that I thought would be good to flag. s.13(1)



s.13(1)



Regards,

Laura Wierenga

City of **Vancouver** Business Analyst, Business Planning and Project Support
laura.wierenga@vancouver.ca **telephone** (604) 673-8412

From: "Wierenga, Laura" <laura.wierenga@vancouver.ca>
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Date: 4/27/2017 4:00:18 PM
Subject: s.14

Hey Pat,

There's been some movement on the exemptions that will touch your team and I wanted to make sure you were in the loop. This has not been finalized with the project sponsors but I think we should touchbase.

Thanks,

Laura Wierenga

City of Vancouver Business Analyst, Business Planning and Project Support
laura.wierenga@vancouver.ca telephone (604) 673-8412

s.14

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Date: 5/2/2017 8:09:28 AM
Subject: FYI - EHT

From: Krishna, Kaye
Sent: Monday, May 01, 2017 7:35 PM
To: Impey, Patrice; Lee, Esther; Duggan, Ann
Subject: Re: DBL Resource Request to support Empty Homes Tax

That would be great, Patrice, thanks. I look forward to discussing all of this and getting a collective action plan together.

Sent from my BlackBerry 10 smartphone on the Bell network.

From: Impey, Patrice
Sent: Monday, May 1, 2017 7:21 PM
To: Krishna, Kaye; Lee, Esther; Duggan, Ann
Subject: RE: DBL Resource Request to support Empty Homes Tax

Hi Kaye,
We probably should have had a chat with you in advance. The team received a request from Pat, which initiated this, but I agree there are other aspects.
I wonder if we should use the time to update your and your team on the program and the process risks for DBL then decide on an approach going forward. I want to avoid adding a lot of resources before we really understand the risks and impacts.

Patrice

From: Krishna, Kaye
Sent: May 1, 2017 4:41 PM
To: Impey, Patrice; Lee, Esther; Duggan, Ann
Subject: RE: DBL Resource Request to support Empty Homes Tax

Hi Patrice and Ann,

Regarding the participants in tomorrow's EHT meeting - Kathryn Holm is the lead on STR for DBL and she wasn't included on this invite, but there's an agenda item to discuss STR. Also, Pat Ryan is included for the resource discussion, but no one from Development Services was invite (Pat only represents one of the two teams asking for resources). I will also forward the invitation to Kathryn and a DS rep.

On the note of resource requests, Pat flagged to me that he and DS have requested 4 resources to support EHT, with the assumption that a throng of people will be coming in for permits to renovate their homes as a way to avoid the tax. I have not seen the analysis and I'm not fully clear on the assumptions or rationale. I was hoping to see more information before we meet that can help me understand this ask, but if I do not receive it in advance of the meeting, I may or may not support the team's request.

Let me know if you have questions or would like to discuss before the meeting.

Thanks,
Kaye

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) 604.873.7160 | (M) 604.679.0475

-----Original Appointment-----

From: Impey, Patrice

Sent: Tuesday, April 25, 2017 2:45 PM

To: Impey, Patrice; Krishna, Kaye; Lee, Esther; Duggan, Ann; Kelley, Gil; Ryan, Pat (CBO)

Subject: DBL Resource Request to support Empty Homes Tax

When: Tuesday, May 2, 2017 5:00 PM-6:00 PM (UTC-08:00) Pacific Time (US & Canada).

Where: City Hall - 7th floor Sockeye Room (14 person)

Tentative until participants' availability confirmed.

Meeting requested by Ann Duggan, prior to May 4th.

Agenda:

(1) Decision on DBL resource request

(2) Council report for June 27 recommending permit issued relaxed to permit applied in the case of vacant land

(3) Alignment between EHT and STR in preparation for Council date of June 27 for both EHT and STR

(4) Other

Selma Kajevic

86375

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
To: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
"Bourke, Matthew" <matthew.bourke@vancouver.ca>
"Impey, Patrice" <Patrice.Impey@vancouver.ca>
"Kelley, Gil" <Gil.Kelley@vancouver.ca>
"Haid, Susan" <Susan.Haid@vancouver.ca>
"Shafieian, Nooshin" <Nooshin.Shafieian@vancouver.ca>
"Ryan, Pat \ (CBO)" <patrick.ryan@vancouver.ca>
"Schwebs, Saul" <Saul.Schwebs@vancouver.ca>
"Molaro, Anita" <anita.molaro@vancouver.ca>
"Greer, John" <john.greer@vancouver.ca>
"McGuire, Michelle" <michelle.mcguire@vancouver.ca>
"Granger, Heidi" <Heidi.Granger@vancouver.ca>
"Holm, Kathryn" <Kathryn.Holm@vancouver.ca>
CC: "Saini, Deepak" <Deepak.Saini@vancouver.ca>
"Barbir, Laura" <laura.barbir@vancouver.ca>
"Wierenga, Laura" <laura.wierenga@vancouver.ca>
"Penny, Bonnie" <bonnie.penny@vancouver.ca>
"Lee, Esther" <esther.lee@vancouver.ca>
"Barbir, Laura" <laura.barbir@vancouver.ca>

Date: 5/3/2017 12:22:20 PM

Subject: RE: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenncy requirements relative to permit status

Attachments: EHT - Overview.tr5
image001.png
image001 (1).png

Please find attached, together with standard EHT overview deck

Kaye, what would be really useful prior to the workshop would be if one of your staff could identify how many properties under the terms of the bylaw are unoccupied in order to "Safely carry out major renovations to an existing building", I don't recall seeing this figure and its probably a great starting point for any discussion moving forward. We can then estimate how many of these are principal residences or the owner and subtract.

Ann

From: Krishna, Kaye
Sent: Wednesday, May 03, 2017 7:58 AM
To: Bourke, Matthew; Duggan, Ann
Cc: Impey, Patrice; Kelley, Gil; Haid, Susan; Shafieian, Nooshin; Ryan, Pat (CBO); Schwebs, Saul; Molaro, Anita; Greer, John; McGuire, Michelle; Granger, Heidi; Holm, Kathryn
Subject: RE: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenncy requirements relative to permit status

Matthew and Ann,

Could you share the slides from last night s meeting with the group so anyone who has not seen the latest material can review it in advance of the workshop? I d also like to have the soft copy for reference.

Thanks,
Kaye

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) 604.873.7160 | (M) 604.679.0475

CONFIDENTIALITY NOTICE: This message and any accompanying documents contain confidential information intended for a specific individual and purpose. This message is private and protected by law. If you are not the intended recipient, you are hereby notified that any disclosure, copying or distribution, or the taking of any action based on the contents of this information, is strictly prohibited.

From: Krishna, Kaye
Sent: Tuesday, May 2, 2017 7:28 PM
To: Kelley, Gil; Bourke, Matthew; Molaro, Anita; Greer, John; McGuire, Michelle; Granger, Heidi
Cc: Impey, Patrice; Haid, Susan; Shafieian, Nooshin; Ryan, Pat (CBO); Schwebs, Saul
Subject: Re: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

Thanks Gil. I'll ask John and Pat Ryan to decide who to send for DS and Bldgs, respectively (though as we discussed today, Saul could be a good rep for both small homes and buildings, so I suggest it be him to add continuity from this evening's discussion). I don't see a need for Dave, particularly if John goes, but I'll leave that up to John.

Sent from my BlackBerry 10 smartphone on the Bell network.

From: Kelley, Gil
Sent: Tuesday, May 2, 2017 7:23 PM
To: Bourke, Matthew; Molaro, Anita; Greer, John; McGuire, Michelle; Granger, Heidi
Cc: Impey, Patrice; Krishna, Kaye; Haid, Susan; Shafieian, Nooshin
Subject: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

Hi folks,

Matt Bourke (Social Planner in PDS, Housing Policy Group) is the PM for the EHT policy amendments that will be going to Council, to iron out wrinkles in the application of the recently adopted Empty Home Tax. He needs your help in the form of an internal work session to test and adjust, if necessary, the potential exemptions for vacant land to be redeveloped, uninhabitable structures being rehabbed, heritage structures and possibly others, relative to definitions and times/punctuation points in the rezoning, development permit and building permit processes. This session needs to occur with the next week, in order for us to consult with selected stakeholders about the implications of these changes for developers of property, scheduled for the week following.

I'd very much appreciate it if you can respond to Matt's invitation which will follow this email.

s.13(1)

leave it up to you whether you feel you need to stay for the whole session.

Thanks.

Gil

Gil Kelley, FAICP
General Manager | Planning, Urban Design & Sustainability
City of Vancouver | 515 W. 10th Ave.
604-873-7456 | gil.kelley@vancouver.ca



Empty Homes Tax: Encouraging Homes for Renters Group

Date



Video Overview



Right click to preview a video overview of the Empty Homes Tax

<https://www.youtube.com/watch?v=JZmkJaj7Tbw>

Objectives of an Empty Homes Tax

(from Council Presentation Nov 2016)

1. Encourage owners of empty homes to **rent out** their property
2. Use Empty Homes Tax revenue for **affordable housing initiatives**
3. Support owners with **becoming new landlords**
4. Ensure that the tax is **easy to communicate and administer.**

Monitor impacts and adjust policy as required.



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Proposed Approach: Key Elements

(from Council Presentation Nov 2016)

1. Annual self-declaration of property status
2. Principal residences will **not** be charged the tax
3. Properties that are rented long term,
or for at least 30 consecutive days and
a minimum of six months in aggregate in a year
will **not** be charged the tax
4. Properties that fall within valid exemption categories
will **not** be charged the tax
5. Properties that are declared as vacant,
or that are deemed vacant through failure to declare,
will be subject to the tax

Vancouver Charter Provisions

(from Council Presentation Nov 2016)

1. Tax must be administered at a **'parcel level'**

- House with suite is exempt if at least one unit is occupied
- Purpose built apartment buildings are exempt if at least one unit is occupied

2. Tax applies to **Class 1 Only** Residential Properties

- Property class determined by BC Assessment
- **Mixed class** properties are **not** subject to tax

Tax Rate

(from Council Presentation Nov 2016)

- Tax rate on empty homes to be **1% of assessed value.** (i.e. \$10,000/ \$1M home)
- Based on 2016 assessed values, at a 1% rate, the total property and vacancy tax payable on a residential property will align with the property tax imposed on **commercial properties.**
- Higher rate may generate higher level of conversion to rental units but also more taxpayer backlash, provide greater incentive for owners to avoid/evade the tax and higher costs of compliance, audit and dispute resolution regimes.
- Lower rate may result in more favourable taxpayer reaction, and lower risk of tax avoidance/evasion but would reduce probability of rental conversion.
- Staff will **monitor and report** on the effectiveness of the 1% rate.

Definition of Principal Residence

*“the **usual place** where an individual makes his or her **home**, being the place where an individual lives and conducts his or her **daily affairs**, such as paying bills and receiving mail, and is generally the residence used for **government records** for things like income tax, Medical Services Plan, driver’s license and vehicle registration”*

Allows owners to leave their homes for extended periods including:

- Snowbirds who leave their home in Vancouver for a period of time every year
- University staff who take a sabbatical leave
- Vancouver residents who take leave to care for an ill family member elsewhere.

If the property is the owner's principal residence:

As the homeowner, you are required to declare that your property is occupied as a principal residence.

- i. ICBC vehicle insurance and registration
- ii. Government-issued personal identification, including, driver's license, BCID card, British Columbia Services Card
- iii. Medical Services Plan invoice
- iv. Income tax returns and notices of assessment
- v. Employment contracts, pay statements or records of employment
- vi. Insurance certificates for homeowners insurance

If your property is occupied by a friend or family member, and you declare it is occupied as a principal residence, you must be able to obtain the evidence to support your declaration.

If the property is rented out for a minimum 180 days (~6 months):

In order to declare that your property is tenanted (rented), it must be occupied for a minimum 180 days. This requirement can be met through a long term lease (minimum of six months in duration), or a combination of minimum 30 day rentals that add up to six months of tenancy.

- i. Tenancy agreements
- ii. Income tax returns and notices of assessment stating rental income
- iii. Insurance certificates for tenants insurance
- iv. Bank statements demonstrating re-occurring rental payments

Exemptions:

In order for your property to be eligible for an exemption, you must submit the supporting evidence at the time of your property status declaration. If your property falls within one of these exemptions, select the appropriate section to see the evidence that is required:

1. The property was transferred (sold) during the reference year.
2. The property is unable to be occupied because it is undergoing redevelopment or major renovations.
3. The property is a part of a strata whose bylaws prevent rental of the unit.
4. The property is not the principal residence of the owner but is occupied by the owner for full time work in the City of Vancouver.
5. The property's registered owner is deceased and the estate has yet to be settled.
6. The owner or tenant is undergoing long term medical or supportive care.
7. There is a court order prohibiting the property from being occupied.

If the property is currently vacant:

You have a number of options available to you:

1. Become a landlord and rent your property long term
2. Work with a property management firm to rent your property on a long term or periodic basis
3. Occupy your property as your principal residence
4. Leave your property vacant and pay the tax to keep your property in its current status
5. If none of the above options is feasible for you, you have the option of selling your property.

What about Vacant Land?

- The EHT will apply to vacant land zoned as residential; vacant land with mixed- use zoning will not be subject to the tax.
- We do not want to set up a situation where we are encouraging owners to demolish housing as a way to avoid the tax.

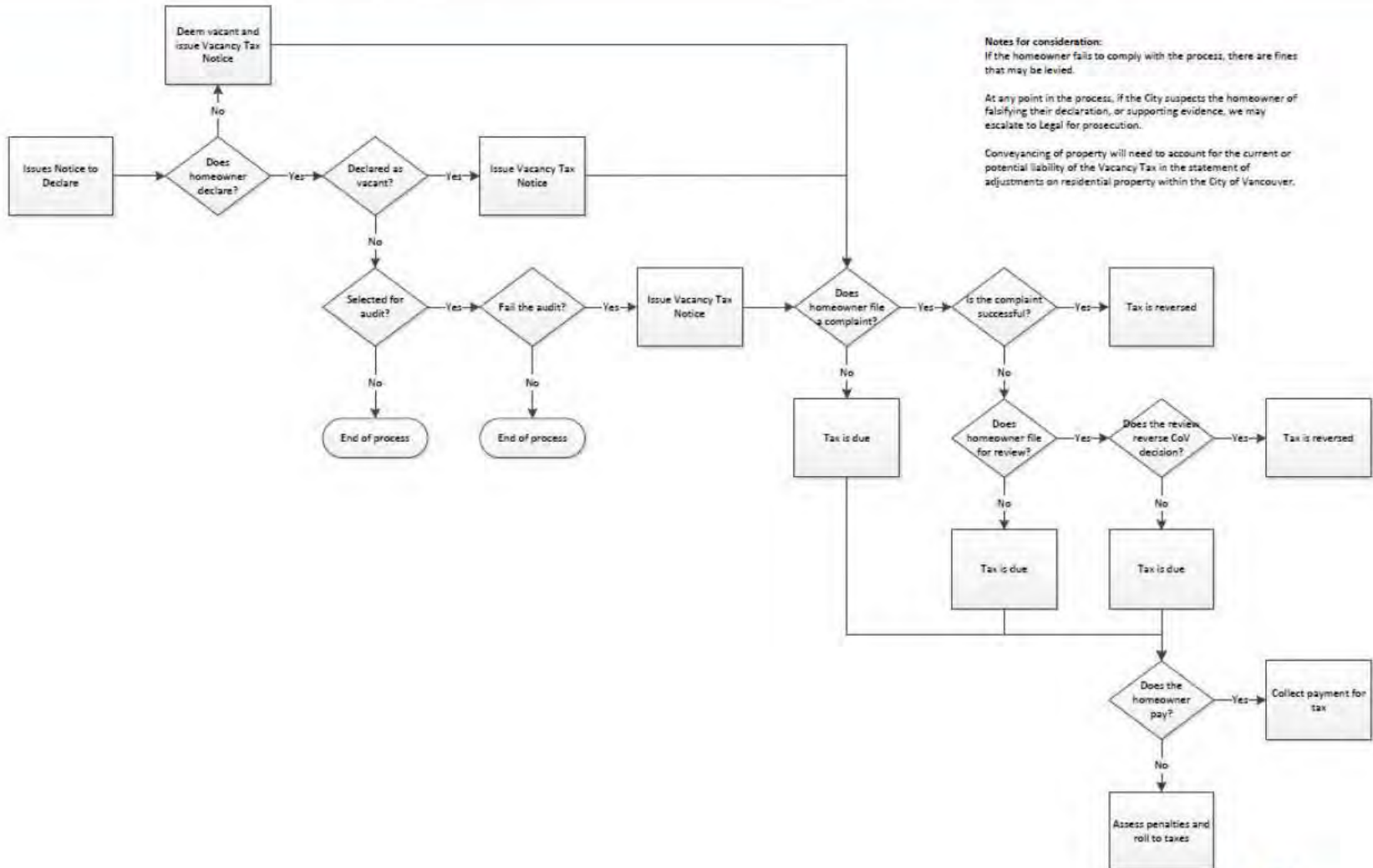
Penalties:

Failure to Pay: 5% late payment penalty, Dec 31 outstanding balance is added to property tax as arrears and will accrue daily interest

Failure to Declare: deemed vacant and subject to tax, may attract a penalty and the City may prosecute for fines

False Declaration: Tax will be applied and owner will face fines of up to \$10000 per day of continuing offence

Process Overview



Timeline

Tax Administration:

- Vacancy period per calendar year (Jan 1, 2017 – Dec 31, 2017)
- Self-declaration issued with Advance Tax Notice (Dec 2017)
- Self-declaration due second business day of February (February 2, 2018)
- EHT bills issued mid-March to deemed or declared vacant properties (March 14, 2018)
- EHT payments due 10th business day of April (April 16, 2018)

Audit:

- February 2018 onwards – properties selected for audit

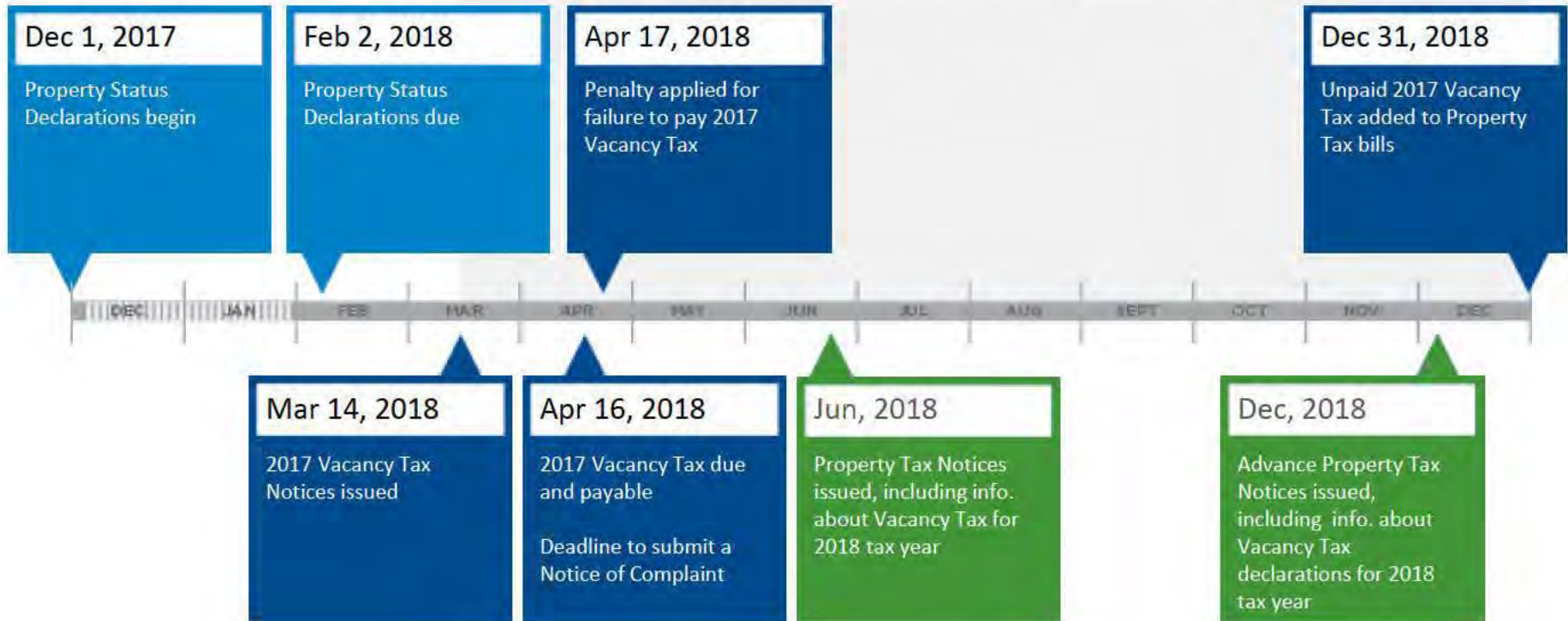
Complaints:

- April 2018 onwards – complaints may be submitted due to 1) deemed vacant due to lack of declaration (deadline to submit of April 15) OR 2) failed audit (deadline to submit 30 days after receiving the result of the audit)

Appeals:

- May 2018 onwards – appeals may be submitted only after a complaint has been filed and determined – scheduled/administered on as needed basis through the Collector of Taxes

Some properties will be audited. If selected, property owners will be required to provide evidence to support their declaration. Failure to provide sufficient evidence may result in a Vacancy Tax Notice being issued after Mar 14.



Empty Homes Tax (EHT) Project Overview

Phase 1 Feasibility Jul – Sep 2016

- ✓ Vancouver Charter Change
- ✓ International Research
- ✓ SME workshop
- ✓ Approach

Phase 3 – Implement Jan 2017 – Dec 2017

- Jan 2017 - tax year starts
- Dec 2017 - declarations
- Mar 2018 - issue bill
- Apr 2018 - collect payment
- Mar 2018 - complaint and appeal

Today



Phase 2 Approach and Bylaw Oct 2016 – Dec 2016

- ✓ Public Engagement:
- ✓ Bylaw Enacted Nov 2016
- ✓ External validation of Best Practice
Validation with E&Y and CRA



Phase 4 Operate Jan – Dec 2018

- Declare (Nov 17 – Jan 2018)
- Collect (Mar – Jun 2018)
- Audit (Jan – Dec 2018)
- Appeal (Mar – Dec 2018)

DARCI EHT Project

	Decider	Accountable	Responsible Delivery = Ann Communications = Caroline Project Budget = Clare EHT Team	Consulted	Informed
1 Drive / Monitor impact and adjust policy	Gill	Gil / Matt	Business Housing = Matt Business Law = Heidi	Province,	Public, Property Owners, Mayor and Council, Professional bodies Academia, UDI
2 Implement Tax	Patrice	Esther	Business = Bonnie	ITS, Corporate Comms	Public, Property Owners, Mayor and Council,
	Decider	Accountable	Responsible	Consulted	
2.1 Technology*	Jessie	Denise	Business = Deepak Tech = Trevor/Kieran/Madeleen Vendors = Tempest / Computronix	Supply Management, Tempest, Computronix, Other Vendors	
2.2 Process	Esther	Bonnie	Business = Deepak Delivery Laura W	Ernest and Young	
2.3 People	Esther	Bonnie	Business = Deepak Delivery = Laura B	HR	

* Technology stream is also part of an ITS Program which will provide decisions on architecture, timing, resource plan and standards.

Assumption : staff identified on this DARCI will escalate to through their line management as necessary

EHT Team

Ann Duggan, Senior Project Manager
 Laura Barbir, Project Management Assistant
 Laura Wierenga, Business Analyst
 Bonnie Penny, Associate Director, Revenue Services
 Marty Radakovich, Manager of Taxation and Utilities
 Deepak Saini, Manager of Vacancy Tax
 Heidi Granger, Assistant Director, Lawyer
 Matthew Bourke, Planner II, Housing, Policy & Projects
 Sarah Ellis, Planner I, Housing Policy & Projects
 Caroline Price, Communications Coordinator
 Darcy Wilson, Director of Digital and Contact Centre
 Graham Cook, CSR II, 3-1-1
 Sophie Harry, CSR I, 3-1-1
 Rod MacDonald, IT Systems Analyst II
 Denise Kirby, Program Manager, Property & Taxation

Background

References:

Presentation to council (Nov 2016):

DOC/2016/324758 Key Slides Included

Council Report:

<http://council.vancouver.ca/20161116/documents/cfsc6.pdf>

Bylaw:

<http://council.vancouver.ca/20161116/documents/bylaw1revised.pdf>

Vancouver Charter:

[http://www.bclaws.ca/civix/document/LOC/complete/statreg/--%20V%20--/Vancouver%20Charter%20\[SBC%201953\]%20c.%2055/00 Act/vanch 31.xml#partXXX](http://www.bclaws.ca/civix/document/LOC/complete/statreg/--%20V%20--/Vancouver%20Charter%20[SBC%201953]%20c.%2055/00 Act/vanch 31.xml#partXXX)

Website:

<http://vancouver.ca/eha>

Scenarios

When does the EHT Apply?

Scenario 1: Jim and Sue own a condo in Vancouver and live there full time



No Tax: Jim and Sue declare property was their principal residence, and are not taxed

When does the EHT Apply?

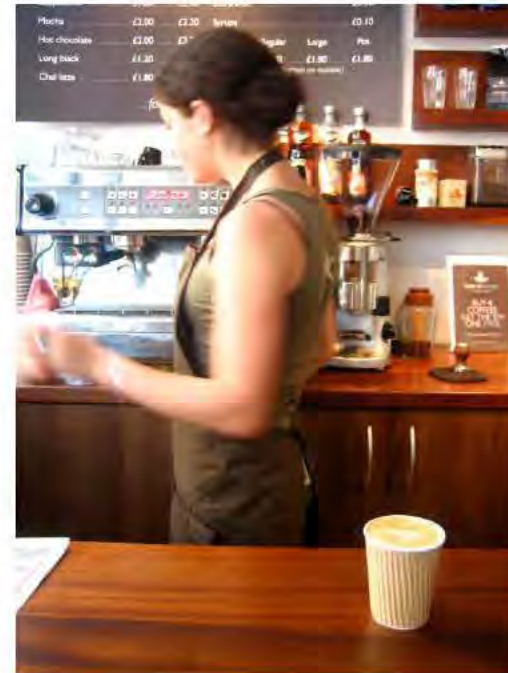
Scenario 2: John and Jane own a condo in Vancouver and rent it to Roy, who lives there full time



No Tax: John and Jane declare property was principal residence of a long-term tenant, and are not taxed

When does the EHT Apply?

Scenario 3: Sarah and Rick own a condo, and their daughter Andrea lives there full time

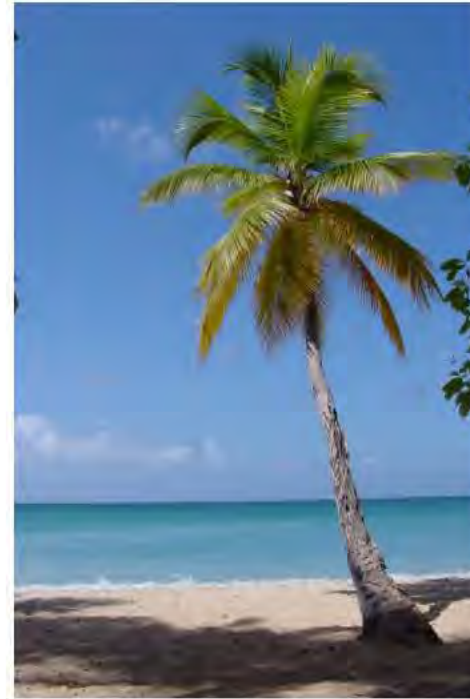


No Tax: Sarah and Rick declare property was principal residence of a licensee (e.g. family member), and are not taxed

When does the EHT Apply?

Scenario 4:

- Bob and Jen own a condo in Vancouver that they use as a principal residence
- They vacation in Florida every year during the winter months



No Tax: Bob and Jen declare property was their principal residence, and are not taxed

When does the EHT Apply?

Scenario 5: Pat lives in Calgary but owns a condo in Vancouver that he leaves empty.



EHT Applies: Pat declares property was neither his principal residence nor that of a full time renter or licensee, and tax applies

When does the EHT Apply?

Scenario 6: Dan lives in Calgary but owns a condo in Vancouver that he visits a few times a year.



EHT Applies: Dan declares property was neither his principal residence nor that of a full time renter or licensee, and tax applies

When does the EHT Apply?

Scenario 7:

- Mariko's principal residence is in Victoria
- She owns a single-family home in Vancouver that is in the process of being demolished, with permits



Exempt: Mariko declares property was neither her principal residence nor that of a full time tenant/licensee – however, she can declare an exemption

When does the EHT Apply?

Scenario 8:

- Mark's principal residence is in Victoria but he works full-time in Vancouver.
- He owns a condo in Vancouver that he lives in Monday-Thursday,



Exempt: Mark declares property was neither his principal residence nor that of a full time tenant/licensee – however, he can declare an exemption

When does the EHT Apply?

Scenario 9:

- Joe's principal residence is in Calgary.
- He owns a condo in Vancouver that visits a few times a year, and rents out on AirBNB for the rest of the time



EHT Applies: Mark declares property was neither his principal residence nor that of a full time tenant/licensee

When does the EHT Apply?

Scenario 10:

- Jen's principal residence is her condo in Vancouver.
- She lives in her condo year-round, but rents it out on AirBNB when she goes on vacation.



No Tax: Jen declares property was her principal residence, and is not taxed

From: "Wierenga, Laura" <laura.wierenga@vancouver.ca>

To: "Barbir, Laura" <laura.barbir@vancouver.ca>

"Bourke, Matthew" <matthew.bourke@vancouver.ca>

"Duggan, Ann" <Ann.Duggan@vancouver.ca>

"Granger, Heidi" <Heidi.Granger@vancouver.ca>

"Greer, John" <john.greer@vancouver.ca>

"Ryan, Pat \ (CBO)" <patrick.ryan@vancouver.ca>

"Molaro, Anita" <anita.molaro@vancouver.ca>

"McGuire, Michelle" <michelle.mcguire@vancouver.ca>

"Schwebs, Saul" <Saul.Schwebs@vancouver.ca>

"Kim, Abdul" <Abdul.Kim@vancouver.ca>

Date: 5/9/2017 12:23:59 PM

Subject: Materials for DBL Impacts Workshop

Attachments: VT - Workshop - DBL Planning Impact - 2017-05-09.pptx

Hello all,

As you are aware, tomorrow we have a workshop to discuss the impacts that the Vacancy Tax will have on the Development, Planning and Licensing teams. Matt and I have outlined the objectives for the workshop in the attached presentation which will be reviewed tomorrow. If you have not done so already, I would encourage you to read the by-law and visit the public website for details of how the tax works and how it will be applied. If you are incredibly short on time and need just the basics, the video on the website is likely the easiest/best place to start ;)

Vacancy Tax By-law: <http://bylaws.vancouver.ca/consolidated/11674.PDF>

Vacancy Tax Website: <http://vancouver.ca/home-property-development/empty-homes-tax.aspx>

If there are any questions prior to the session please let myself or Matt know.

Regards,

Laura Wierenga

City of Vancouver Business Analyst, Business Planning and Project Support
laura.wierenga@vancouver.ca telephone (604) 673-8412

-----Original Appointment-----

From: Barbir, Laura

Sent: Thursday, May 04, 2017 2:49 PM

To: Barbir, Laura; Bourke, Matthew; Duggan, Ann; Wierenga, Laura; Granger, Heidi; Greer, John; Ryan, Pat (CBO); Molaro, Anita; McGuire, Michelle; Schwebs, Saul; Kim, Abdul

Subject: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

When: Wednesday, May 10, 2017 2:00 PM-4:00 PM (UTC-08:00) Pacific Time (US & Canada).

Where: City Hall - Main floor Town Hall - RM 113 (10 person)

Hi Everyone,

I'm assisting Matt Bourke in setting up this meeting, as per Gil's direction in the email below.

Thank you,
Laura

From: Kelley, Gil

Sent: Tuesday, May 2, 2017 7:23 PM

To: Bourke, Matthew; Molaro, Anita; Greer, John; McGuire, Michelle; Granger, Heidi

Cc: Impey, Patrice; Krishna, Kaye; Haid, Susan; Shafieian, Nooshin

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s.13(1)

I'll

leave it up to you whether you feel you need to stay for the whole session.

Thanks.

Gil

Gil Kelley, FAICP

General Manager | Planning, Urban Design & Sustainability

City of Vancouver | 515 W. 10th Ave.

604-873-7456 | gil.kelley@vancouver.ca

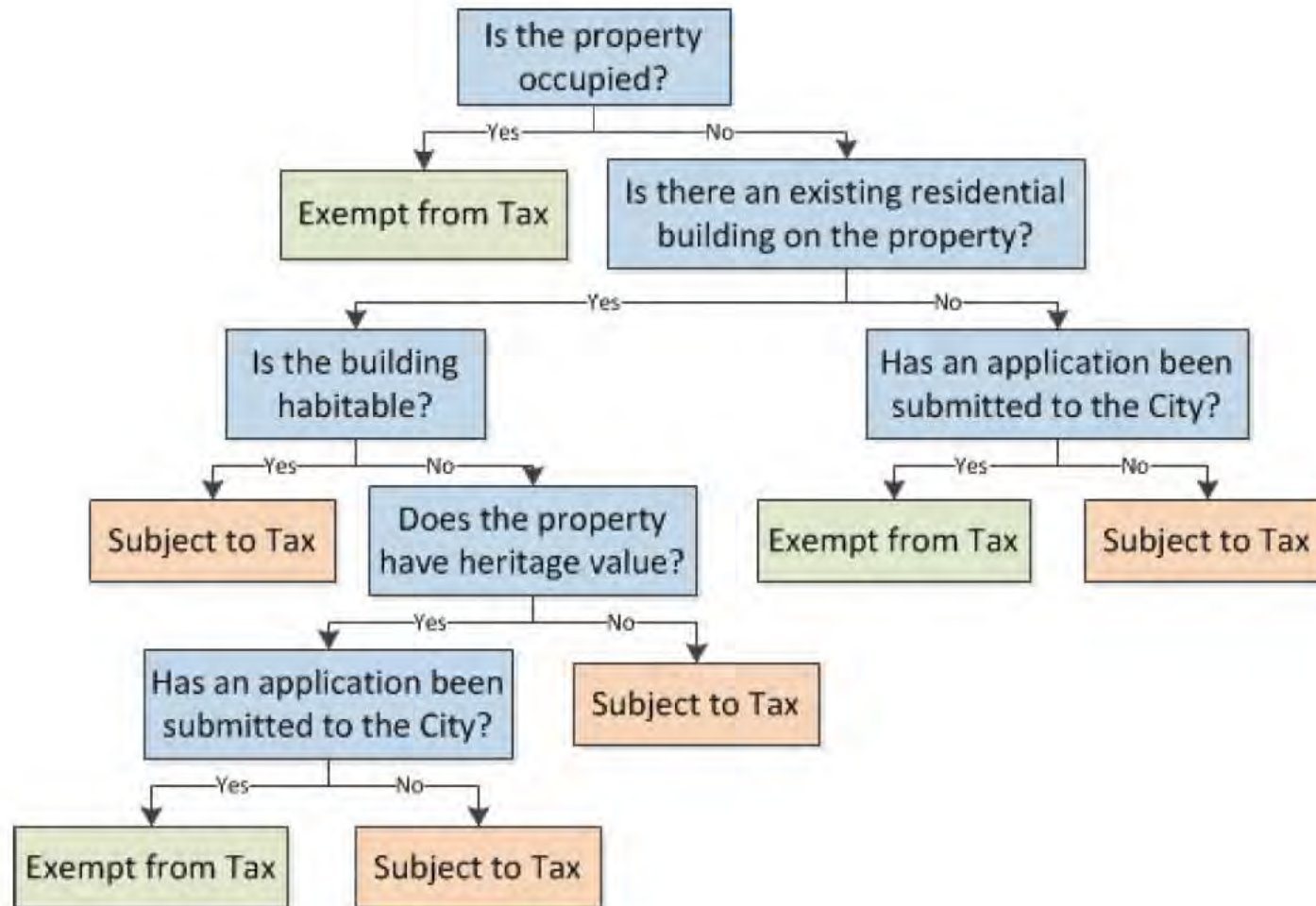
- Confirm understanding of the premise and interpretation of the by-law
- Understand and estimate the impact to DBL and Planning processes and resourcing

- The EHT is a tax on empty and under-utilized Class 1 Residential properties in the city of Vancouver.
- Vacant homes will be subject to a tax of 1% of the property's taxable assessed value.
- The EHT will be applied annually.
- First tax year began on January 1, 2017 & will end on December 31, 2017.

- Most homes will not be subject to the tax
- The tax does not apply to homes that are:
 - Principal residences for at least six months
 - Rented out for at least six months
 - Eligible for an exemption
- Net revenues will be invested into affordable housing initiatives.

- Every owner of residential property in Vancouver will be required to make an annual property status declaration.
- Owners will receive instructions outlining how to make this declaration with their Advance Property Tax Notice in December of each year.

Recommended Approach



1. Exemption based on six months vacancy due to redevelopment or renovation with issued permits
2. Exemption for unimproved parcels with permit submitted and under review
3. Exemption for improved properties with heritage value and permits under review
4. Contiguous parcel declarations (any category)

Exemption based on six months vacancy due to redevelopment or renovation with issued permits

How do we establish...

1. The property was required to be vacant for six months due to the nature of the work being performed

AND

2. The work was/is being carried out diligently and without delay

Is there a current process in place to establish/identify these conditions?

If not, what do we need to change to establish this?

Which existing processes does this affect?

Exemption for unimproved parcels with application submitted and under review

How do we establish...

1. The property is unimproved (ie. what is considered unimproved?)

AND

2. The application has been submitted in good faith of carrying through with development

Is there a current process in place to establish/identify these conditions?

If not, what do we need to change to establish this?

Which existing processes does this affect?

Exemption for improved properties with heritage value and application under review

How do we establish...

1. The property is uninhabitable
2. The property has valid heritage or character value

AND

3. The application has been submitted in good faith of carrying through with development

Is there a current process in place to establish/identify these conditions?

If not, what do we need to change to establish this?

Which existing processes does this affect?

Contiguous parcels are declared as a single residence (for the purposes of any declaration category)

How do we establish...

1. The properties share a property line and/or shared wall
 - a) Contiguous strata parcels must have interior connecting door
 - b) Contiguous strata parcels must have same owner only

AND

2. Are occupied/utilized as a single residence

Is there a current process in place to establish/identify these conditions?

If not, what do we need to change to establish this?

Which existing processes does this affect?

Appendix

There are ~200 vacant class 1 residential sites in CoV with \$0 improvement value.

- 25% of these sites have development permit under review or issued.
- A further 40% would be exempted as contiguous parcels to principal residences and another 5% because they are part of phased developments.

This leaves ~ 60 vacant sites that would attract the EHT if they do not submit a dev. application by July 1st. Assessed value on these 60 sites is ~\$230M, EHT collected would be ~\$2.3M.

There are an additional 27 properties with an actual use code of 001 - Vacant Res. or 051 - Vacant Multi-Family that have a 2017 improvement value > \$0.

- Of those 27 properties, all but 2 appear to have development activity.
- The 2 exceptions appear to be cases where BCA has not yet updated the actual use code following the completion of the house having been built
- Staff have sent a note to BCA for those 2 asking the appraiser to review and correct if necessary.

Staff have investigated whether there are properties within the following phased/ master planned sites that would attract the tax: EFL, Pearson Dogwood, Little Mountain, Oakridge Transit Centre, FCN, Jericho Lands, Heather Lands*.

- There are 3 sites with folios that would attract the tax under the current by-law: EFL, Pearson Dogwood, Little Mountain. Assessed value of these 3 sites is ~ \$600M.
- Staff are working with the Province to ensure that these types of sites would be exempted. If the Province is not able to enact a regulation by Fall 2017, staff recommend amending the by-law to provide an exemption

Recommended Approach

	Vacant Land	Habitable Homes	Uninhabitable (no heritage value)	Uninhabitable (with heritage value)
No Permit Under Review	NOT EXEMPT	NOT EXEMPT	NOT EXEMPT	NOT EXEMPT
Permit Under Review	EXEMPT* (not possible for owner to ensure occupancy while awaiting permits)	NOT EXEMPT (keep tenants in bldg. until permits are in place)	NOT EXEMPT (owner should either fix up the unit and ensure occupancy or pay the tax as a cost of doing business)	EXEMPT* (because City wants to encourage retention)
Permit Issued	EXEMPT	EXEMPT	EXEMPT	EXEMPT

**Requires By-Law Amendment*

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
To: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
CC: "Barbir, Laura" <laura.barbir@vancouver.ca>
"Bourke, Matthew" <matthew.bourke@vancouver.ca>
"Wierenga, Laura" <laura.wierenga@vancouver.ca>
"Granger, Heidi" <Heidi.Granger@vancouver.ca>
"Greer, John" <john.greer@vancouver.ca>
"Ryan, Pat \(\CBO\)" <patrick.ryan@vancouver.ca>
"Molaro, Anita" <anita.molaro@vancouver.ca>
"McGuire, Michelle" <michelle.mcguire@vancouver.ca>
"Schwebs, Saul" <Saul.Schwebs@vancouver.ca>
"Kirby, Denise" <denise.kirby@vancouver.ca>
"Healy, Tadhg" <Tadhg.Healy@vancouver.ca>
"Wilson, Darcy" <Darcy.Wilson@vancouver.ca>

Date: 5/17/2017 3:13:23 PM

Subject: RE: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

Attachments: ATT56486

ATT21491

ATT38187

EHT - Status - Sponsors - 2017-05-11.tr5

I want to thank everyone for participating in the workshop last week. We reported back to Gil and Patrice on 11th, Patrice and I then connected with Kaye last Friday 12th May; see attached slide deck, Laura W did a great job in summarizing the output in slides 7-11. There was also a meeting with UDI on Monday 15th which involved the same GMs.

In addition to the weakness of evidence associated with an audit possibly 18 months after the renovation. The customer experience aspect resonated with the GMs i.e. we anticipate that 50% of people claiming an exemption will call 3-1-1 or contact the front counter at Revenue Services. The customers will be unsatisfied with these interactions will be lengthy; from our current experience the question is based on the information I provide can you advise? whether I am eligible for the exemption, which the agent cannot answer; these can take 30 minutes.

In terms of next steps those for vacant land and heritage seem fairly straightforward and as there is not a resource ask so they can move forward as expected. For the renovations stream there is a lack of clarity regarding what project needs to deliver as an output to move to execute on proposed approach with clear understanding of whether project funded resources are required within DBL. To manage this we are therefore going to organize another workshop for both streams. Prior to the renovations stream workshop, I am going to have Laura B on my team setup a half hour meeting with Kaye and representatives from the 3 DBL groups to agree the next workshop deliverables.

The project has checkin with GMs again Friday, 8th June and 21st June. I am going to target 21 June to try and move forward with execution of improvements. Attached are my slides for Friday.

Ann

-----Original Appointment-----

From: Barbir, Laura

Sent: Thursday, May 4, 2017 2:49 PM

To: Barbir, Laura; Bourke, Matthew; Duggan, Ann; Wierenga, Laura; Granger, Heidi; Greer, John; Ryan, Pat (CBO); Molaro, Anita; McGuire, Michelle; Schwebs, Saul; Kirby, Denise (denise.kirby@vancouver.ca)

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To: Bourke, Matthew; Molaro, Anita; Greer, John; McGuire, Michelle; Granger, Heidi

Cc: Impey, Patrice; Krishna, Kaye; Haid, Susan; Shafieian, Nooshin

Subject: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

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Matt Bourke (Social Planner in PDS, Housing Policy Group) is the PM for the EHT policy amendments that will be going to Council, to iron out wrinkles in the application of the recently adopted Empty Home Tax. He needs your help in the form of an internal work session to test and adjust, if necessary, the potential exemptions for vacant land to be redeveloped, uninhabitable structures being rehabbed, heritage structures and possibly others, relative to definitions and times/punctuation points in the rezoning, development permit and building permit processes. This session needs to occur with the next week, in order for us to consult with selected stakeholders about the implications of these changes for developers of property, scheduled for the week following.

I'd very much appreciate it if you can respond to Matt's invitation which will follow this email.

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leave it up to you whether you feel you need to stay for the whole session.

Thanks.

Gil

Gil Kelley, FAICP

General Manager | Planning, Urban Design & Sustainability

City of Vancouver | 515 W. 10th Ave.

604-873-7456 | gil.kelley@vancouver.ca

- Agenda
 - What is Vacancy Tax
 - Proposed bylaw amendment
 - Relaxation of “permit issued” to “permit under review” for defined set of property (vacant land)
 - Impact of program on DBL
 - Behavior Changes
 - Staffing Impact / Request – Next Steps
 - STR Alignment - Update

2-May-2016: Patrice, Kaye, Gill, Ann, Matt, Saull, Esther, Katherine

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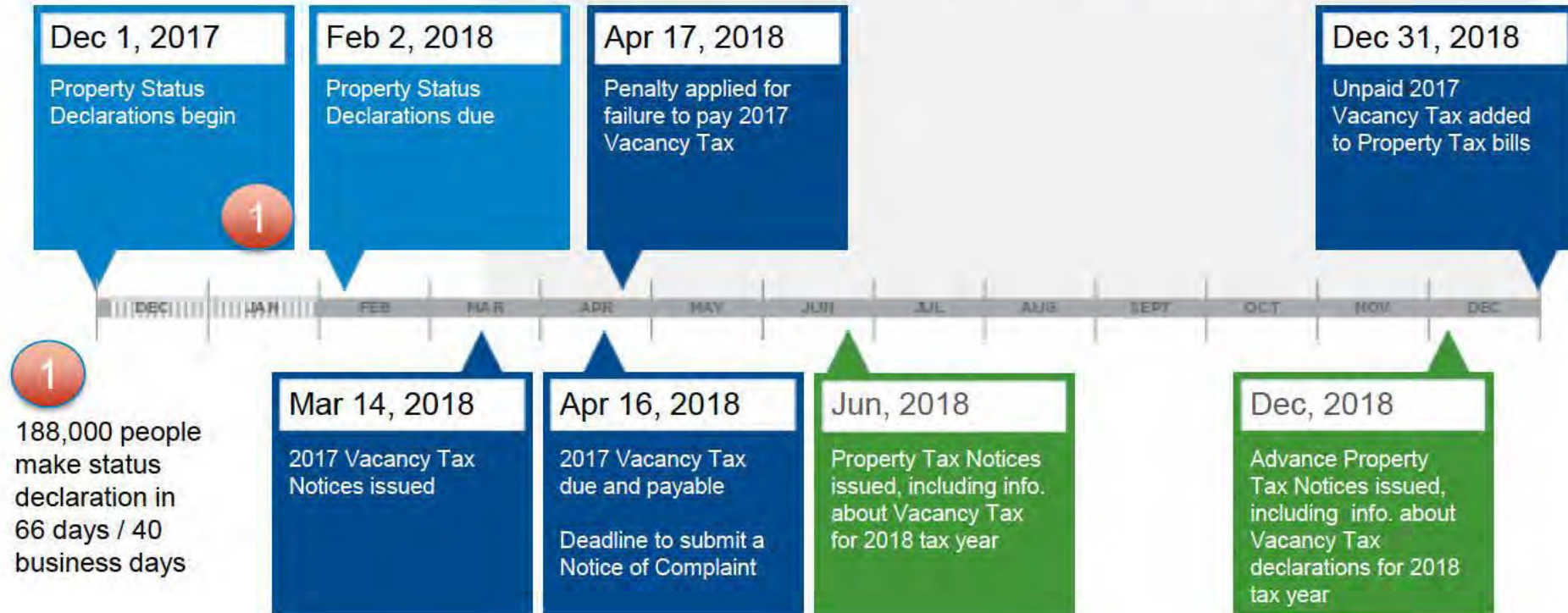
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(By-law restriction must have been in place by November 15, 2016)

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- 4. Miscellaneous minor amendments regarding the process for making declarations and clarifications for existing exemptions.**

From: "Duggan, Ann" <patrick.ryan@vancouver.ca>

To: "Schwebs, Saul" <Saul.Schwebs@vancouver.ca>

"Collister, Mike" <mike.collister@vancouver.ca>

Date: 5/30/2017 4:36:12 PM

Subject: Fw: EHT Pre-meeting on deliverables for upcoming workshops

Attachments: EHT - Status - Sponsors - 2017-05-11.tr5

Patrick Ryan, M.Sc. , P.Eng
Chief Building Official
City of Vancouver
Sent via BlackBerry.

Our Purpose is to regulate, administer and enforce quality buildings that ensure the public's health, safety, accessibility and environmental needs are consistently met

VENUE CHANGE: Please note that this meeting will be held in City Hall - Main floor Town Hall - RM 115.

As mentioned in the email to Kaye below, kindly accept this meeting invite, to agree on the deliverables for upcoming workshops.

Thank you,
Laura

From: Duggan, Ann
Sent: Wednesday, May 17, 2017 3:13 PM
To: Krishna, Kaye
Cc: Barbir, Laura; Bourke, Matthew; Wierenga, Laura; Granger, Heidi; Greer, John; Ryan, Pat (CBO); Molaro, Anita; McGuire, Michelle; Schwebs, Saul; Kirby, Denise; Healy, Tadhg; Wilson, Darcy
Subject: RE: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

I want to thank everyone for participating in the workshop last week. We reported back to Gil and Patrice on 11th, Patrice and I then connected with Kaye last Friday 12th May; see attached slide deck, Laura W did a great job in summarizing the output in slides 7-11. There was also a meeting with UDI on Monday 15th which involved the same GMs.

In addition to the weakness of evidence associated with an audit possibly 18 months after the renovation. The customer experience aspect resonated with the GMs i.e. we anticipate that 50% of people claiming an exemption will call 3-1-1 or contact the front counter at Revenue Services. ----The customers will be unsatisfied with these interactions will be lengthy; from our current experience the question is based on the information I provide can you advise? whether I am eligible for the exemption, which the agent cannot answer; these can take 30 minutes.

In terms of next steps those for vacant land and heritage seem fairly straightforward and as there is not a resource ask so they can move forward as expected. For the renovations stream there is a lack of clarity regarding what project needs to deliver as an output to move to execute on proposed approach with clear understanding of whether project funded resources are required within DBL. To manage this we are therefore going to organize another workshop for both streams. Prior to the renovations stream workshop, I am going to have Laura B on my team setup a half hour meeting with Kaye and representatives from the 3 DBL groups to agree the next workshop deliverables.

The project has checkin with GMs again Friday, 8th June and 21st June. I am going to target 21st June to try and move

Ann

DBL – Impact Assessment



- ✓ Sponsors checkin Kaye (2-May)
- ✓ Workshop 1 (10-May) *(Attendees from each step of the development process)*
- ✓ Debrief Patrice and Gil (11-May)
- ✓ Debrief Kaye and Patrice (12-May)
- ☐ Checkin - Licensing, Property Use and Animal Services (24-May)

Step	Staff	Title
Rezoning	Michelle McGuire	Senior Rezoning Planner
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1

DBL and Planning Groups Impacted



- Workshop 1
 - Developed common understanding of impact scenarios
 - Is there a current process in place?
 - Which processes need to be changed?
 - Who will be impacted

Process / Scenario	Renovation	Vacant Land	Heritage	Other Audit
Rezoning		Planner		
Heritage Planning			Planner	
Legal		Solicitor		
Development Permit		Co-Ordinator	Co-Ordinator	
Building Permit	Co-Ordinator	Co-Ordinator	Co-Ordinator	
Building Inspection	Inspector			
Property Use			Co-Ordinator	Co-Ordinator

5

- Agree deliverables from next workshops to accelerate transition to execution phase
 - Identify / Quantify
 - Options for process improvement
 - Quantities
 - Risks
 - Activities, timing, staff resources to transition
 - Automation opportunities
- Workshop 2 – Major Renovation
- Workshop 3 – Vacant and Heritage
- Seek direction on execution phase
 - Sponsors meetings 21st June

-----Original Appointment-----

From: Barbir, Laura

Sent: Thursday, May 4, 2017 2:49 PM

To: Barbir, Laura; Bourke, Matthew; Duggan, Ann; Wierenga, Laura; Granger, Heidi; Greer, John; Ryan, Pat (CBO); Molaro, Anita; McGuire, Michelle; Schwebs, Saul; Kirby, Denise (denise.kirby@vancouver.ca)

Subject: Empty Homes Tax - critical mapping exercise for determining exemptions for vacant lands to be developed and tenancy requirements relative to permit status

When: Wednesday, May 10, 2017 2:00 PM-4:00 PM (UTC-08:00) Pacific Time (US & Canada).

Where: City Hall - Main floor Town Hall - RM 113 (10 person)

Hi Everyone,

I'm assisting Matt Bourke in setting up this meeting, as per Gil's direction in the email below.

Thank you,
Laura

From: Kelley, Gil

Sent: Tuesday, May 2, 2017 7:23 PM

To: Bourke, Matthew; Molaro, Anita; Greer, John; McGuire, Michelle; Granger, Heidi

Cc: Impey, Patrice; Krishna, Kaye; Haid, Susan; Shafieian, Nooshin

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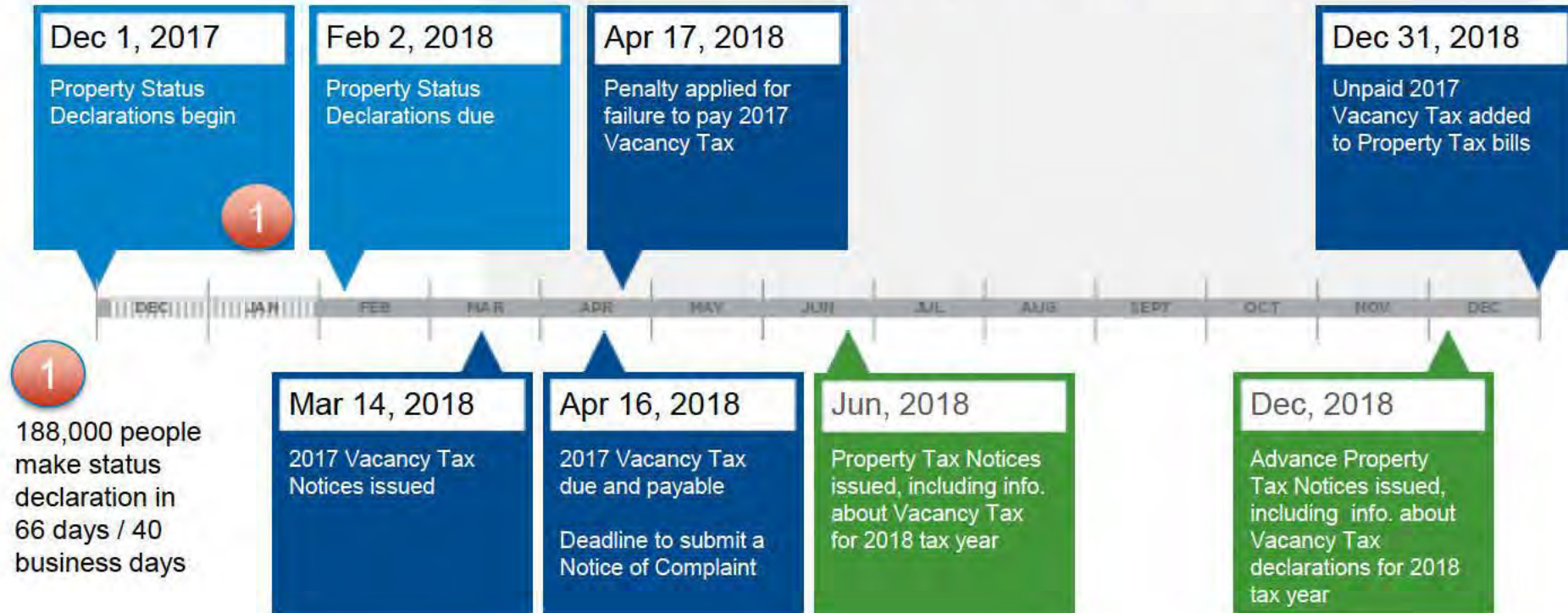
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From: "Kim, Abdul" <Abdul.Kim@vancouver.ca>
To: "Holm, Kathryn" <Kathryn.Holm@vancouver.ca>
"Law, Andrea" <andrea.law@vancouver.ca>
"Ryan, Pat \\\(CBO\\)" <patrick.ryan@vancouver.ca>
CC: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
"Saini, Deepak" <Deepak.Saini@vancouver.ca>
Date: 5/31/2017 6:01:30 PM
Subject: Planning for EHT/VT Workshops 2 & 3
Attachments: VT-DBL Workshop Planning.pptx

Good afternoon,

It was a pleasure to meet you today and thank you for your input this morning. As requested, I've included the deck from our meeting as well as the list of the participants from our first workshop to help with the planning for the workshops on Major Renovations, Vacant Land and Heritage.

Process	Staff	Title
Rezoning	Michelle McGuire	Senior Rezoning Planner
Development Permit	John Greer	Assistant Director Development Services
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The purpose of the workshops is to identify/quantify the volume of work, activities, timing , risks and staffing requirements related to the particular scenarios.

In the table below, please indicate who should be attending the workshops from your respective areas including any of the previous participants. Please provide your input by the **end of day Friday June 2nd**.

Process / Scenario	Workshop # 2 Renovation	Workshop # 3 Vacant Land
Rezoning		
Heritage Planning		
Legal		
Development Permit		
Building Permit		
Building Inspection		
Property Use		

Thank you,
Abdul

Abdul Rasoul Kim | Business Process Analyst
Continuous Process Improvement | City of Vancouver
T: 604.673.8224 | C: 604.362.7897

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5222

- Workshop 1
 - Developed common understanding of impact scenarios
 - Is there a current process in place?
 - Which processes need to be changed?
 - Who will be impacted

Process / Scenario	Renovation	Vacant Land	Heritage	Other Audit
Rezoning		Planner		
Heritage Planning			Planner	
Legal		Solicitor		
Development Permit				
Building Permit	Co-ordinator	Co-ordinator	Co-ordinator	
Building Inspection	Inspector			
Property Use			Co-ordinator	Co-ordinator

- Agree deliverables from next workshops to accelerate transition to execution phase
 - Identify / Quantify
 - Options for process improvement
 - Quantities
 - Risks
 - Activities, timing, staff resources to transition
 - Automation opportunities
- Workshop 2 – Major Renovation
- Workshop 3 – Vacant and Heritage
- Seek direction on execution phase
 - Sponsors meetings 21st June

Workshop 1 Outcomes

1. Exemption based on six months vacancy due to redevelopment or renovation with issued permits
2. Exemption for unimproved parcels with permit submitted and under review
3. Exemption for improved properties with heritage value and permits under review
4. Contiguous parcel declarations (any category)

- Outlined needs to administer the program from VT perspective based on the scenario
- Asked the following questions:
 - Is there a current process in place to establish/identify these conditions?
 - If not, what do we need to change to establish this?
 - What resources will this impact?

Points of discussion:

- Major renovations is already defined in the building by-law – primarily relates to anything where water/sewer/electrical upgrades are required
- Need ability to determine category of work at the initial application or inspection stage
- Also increases the need for monitoring of new constructions to ensure it is pursued diligently

People

- Building Inspectors
- Project Coordinators

Process

- Need to outline guidelines of what is considered major redevelopment/renovation for the inspectors
- Need to change language on issued permits based on categorization to inform the owner of impact

Technology

- Category for major or minor
- Flag for not being pursued diligently and ability to capture reason/rationale for that determination

Exemption – Vacant Land or Heritage Value w. Applications Submitted

Points of discussion:

- Unimproved to be defined as a property that has no dwelling unit or residential building currently constructed on the parcel
- Must ensure that the same terms of “diligently” are applied to the pursuit of these applications

People

- Re-Zoning Planner (Vacant Land Only)
- Project Facilitator/Coordinators (Both)
- Legal – Solicitor III (Both)
- Property Use Inspectors (Heritage Only)
- Heritage Planning Group (Heritage Only)

Process

- Adjust application form to require applicant to indicate if a residential building currently exists on the parcel

Technology

- Need to create category for applications to indicate that the property is unimproved (and thereby eligible for exemption)

Points of discussion:

- Strata parcels must have a permitted internal connection (ie. door or staircase) so that it constitutes a single dwelling

People

- Property Use Inspectors

Process

- No impact

Technology

- No impact

From: "Lam, Matthew" <matthew.lam@vancouver.ca>

To: "Schwebs, Saul" <Saul.Schwebs@vancouver.ca>

"Ryan, Pat \ (CBO)" <patrick.ryan@vancouver.ca>

Date: 8/13/2017 5:38:44 PM

Subject: FW: Empty Homes Tax - Follow up for Workshop #2

Attachments: EHT VT - DBL Workshop Summary - Funding Additional Staff.tr5

image018.emz

image019.emz

image020.emz

image021.emz

image026.emz

image027.emz

image028.emz

image029.emz

image004.png

image006.png

Pat, Saul:

Part of the last workshop focused on transitioning to setting up a framework to implement the EHT programing from a DBL perspective. The question/debate that was brought up by Kaye is that these are DBL positions and if funded by EHT then what are their responsibility and accountability to which department and who have control over these staff.. **s.13(1)**

We also talked about the need to establish a staff group to start working on this process framework, which would consist of a project manager (using the DBI funding) and also involving ECO and PC positions so that this is a beginning to end review, also adding PUI but we are still unsure how this position will work and potential deal with vacant homes rather than checking on the "diligently pursued" building permits.

There was no dispute on these positions but rather how we use these positions to get ready as the questions and permits will come in to claim the EHT exemptions.

Matthew

From: Duggan, Ann

Sent: Friday, August 04, 2017 9:49 PM

To: Kim, Abdul; Holm, Kathryn; Law, Andrea; Ryan, Pat (CBO); Schwebs, Saul; Au, Michelle; Greer, John; Harrhy, Sophie; Lam, Matthew

Cc: Penny, Bonnie; Saini, Deepak

Subject: RE: Empty Homes Tax - Follow up for Workshop #2

Good Evening,

Fr

ar

wondering if a combination of approaches might be appropriate. Feel free to add comments or make modifications to the deck.

-----Original Appointment-----

From: Kim, Abdul

Sent: Friday, July 28, 2017 11:53 AM

To: Kim, Abdul; Duggan, Ann; Holm, Kathryn; Law, Andrea; Ryan, Pat (CBO); Schwebs, Saul; Au, Michelle; Greer, John; Harrhy, Sophie

Subject: Empty Homes Tax - Follow up for Workshop #2

When: Friday, August 04, 2017 9:00 AM-10:00 AM (UTC-08:00) Pacific Time (US & Canada).

Where: City Hall - 2nd Floor Business Centre Meeting Room

Good morning,

Further to my email yesterday, the purpose of this meeting is to review the staffing requirements and to discuss next steps.

Thanks,
Abdul

<< Message: Vacancy Tax - DBL impacts >>

Abdul Rasoul Kim | Business Process Analyst

Continuous Process Improvement | City of Vancouver

T: 604.673.8224 | C: 604.362.7897

abdul.kim@vancouver.ca | www.vancouver.ca

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telephone at 604.673.8224 and destroy the original transmission and its attachments without reading them.

	Positives	Negatives
EHT funds positions in DBL	<ul style="list-style-type: none"> - Simple - Staff will work on EHT 	<ul style="list-style-type: none"> - Cannot fund partial staff - DBL cannot assign staff to other priorities
DBL funds positions	<ul style="list-style-type: none"> - Simple - DBL can assign priorities for staff 	<ul style="list-style-type: none"> - Additional budget required - EHT might not be a priority
EHT funding provided based on work completed e.g. # enquiries, # EHT inspections		<ul style="list-style-type: none"> - Administrative overhead
Combination		

Development Building Inspector x2	\$260K
? Property Use Inspector x1	\$100K
Project Co-Ordinator	\$90K
Enquiry Centre Officer	\$80K
Conciege	\$70K
TOTAL	\$500K

- Must have an issued permit
- Extent of active construction requires the property to be unoccupied for greater than 180 days
- Must be diligently pursued without unnecessary delay
- Likely to be limited to projects with structural components
- Examples:
 - Adding a floor
 - Lifting a house
 - Stripping a house (Gut job)
 - Abatement
 - Combinations of the above

- Construction needs to be actively pursued
- Inspections are scheduled in a timely manner

Proposals

- 18 month trigger to flag for VT Audit
- 18 month permit aging at DBL with a notice to homeowners regarding diligently pursued at 12 months
- DBI 6 month triggers in POSSE
- PC to add a note for obvious Minor Renovation permit applications

Context: Inspectors carry the responsibility for performing demand inspections, following up on lapsed permits, and supporting enforcement. The optimal level of demand inspections is 6-8 per day – current six-month average is 8.8 per day (Q2–10.1 per day) which hinders their ability to follow up on lapsed permits and meet enforcement timelines.

Increased Requirements for Inspection Documentation	In order to revoke an exemption, we must be able to make (and support) the case that the work was insufficient to require vacancy and/or that the work is not being pursued diligently.
Increased Level of Customer Service	Anticipating increased number of enquiries from both homeowners and staff regarding individual projects and their eligibility for exemption.
Support Review of Audit Response	Once a property has been selected for audit, the homeowner will respond with evidence to support their case for exemption. The auditors will make a first review but will likely reach out to BI on any cases where clarification is required.
Final Decision for Exemption Denial	Any property where the building permit exemption is going to be revoked requires review and sign-off from CBO.
Increased Number of Applications	Homeowners are likely to apply for permits for work that previously was performed without permits and/or to apply for permits to circumvent the tax.
Increased Number of Demand Inspections (due to increase in # of projects)	Homeowners with open permits are likely to request inspections on a more diligent schedule to meet the requirements of the tax for “diligently pursued”.

Context: The Service Centre is responsible for the intake of enquiries and processing/reviewing permit applications. Concierge is responsible for directing enquiries to the appropriate ECO for processing. Applications are then escalated to Project Coordinators based upon project scope. The current average (last six months) is 6000-7000 interactions per month. 130 permits are issued per month for residential renovations/additions which is already overwhelming the Service Centre.

Increased Level of Customer Service	Anticipating increased number of enquiries from 311 and homeowners impacting the Concierge, Phone centre, ECO and HRC teams regarding individual projects and their eligibility for exemption.
Increased Number of Applications	Homeowners are likely to apply for permits for work that previously was performed without permits and/or to apply for permits to circumvent the tax.

Risk Mitigation: In order to maintain current level of service, additional resources are requested to mitigate the impact of VT enquiries as there is substantial risk that the impact will overwhelm a service which is currently operating over maximum capacity.

- **2 District Building Inspectors**
 - Support for additional inspection requirements on major projects, increased volume, customer service enquiries and to support audit determinations/exemption denials
- **1 Clerk for Concierge (6 months)**
 - Support for anticipated enquiry volume increase prior to/and over declaration period
- **1 Enquiry Centre Officer**
 - Support for anticipated volume increase in application processing and enquiry response
- **1 Project Coordinator II for Housing Renovation Centre (Major Renovations)**
 - Support for anticipated volume increase in enquiry response and application processing

- Work required is a project
 - Add as work stream to EHT project
 - Identify DBL Business Lead (Inspector)
 - Must be assigned to project greater than 50%
- 2017 Reference Period / 2017 Activities
 - SME for education program for all DBL staff
 - Develop strategy to handle increased inquiry volume during declaration period. Temporary staff may be required.
 - Develop audit best practice (Nov 17) and conduct inspections
 - Retrospective identifying people process and tech improvements
- 2018 Reference Period
 - Leads process improvement
 - SME for 2018 education program for all DBL staff to be completed in Jan 2018
 - SME for potential POSSE enhancements
 - Conducts inspections required as part of audit program

Lead for this may not be an inspector.

Same role may exist for contiguous parcel, phased development, heritage, vacant land.

District Building Inspector x2	\$260K
? Property Use Inspector x1	\$100K
Project Coordinator	\$90K
Enquiry Centre Officer	\$80K
Concierge	\$70K
TOTAL	\$500K

Currently there is no capacity for DBL to take on additional work, to successfully create this as a “service” will require additional work for all these staff types. As noted in the council report due to the unique nature of the tax and lack of prior years data, estimates are qualitative.

One approach would be to staff a dedicated “EHT” Office for these staff in DBL. This would likely confuse customers.

Enquiry volumes will start to rise when declaration starts in November, staff should be in place prior and trained prior to this. Important that staff to DBL therefore hiring needs to be staggered from most senior to least senior.

As of 4th August this is 13 weeks away so ideal hiring scenario is already infeasible.

	Positives	Negatives
EHT funds positions in DBL	<ul style="list-style-type: none"> - Simple - Staff will work on EHT 	<ul style="list-style-type: none"> - Cannot fund partial staff - DBL cannot assign staff to other priorities
DBL funds positions	<ul style="list-style-type: none"> - Simple - DBL can assign priorities for staff 	<ul style="list-style-type: none"> - Additional budget required - EHT might not be a priority
EHT funding provided based on work completed e.g. # enquiries, # EHT inspections		<ul style="list-style-type: none"> - Administrative overhead
Combination		

Risk of not delivering the service successfully is not only on revenue collection but also reputational risk that the City is unable to administer the tax and drive destructive behaviours e.g. applications for permits as a way to get around the tax.

October 2017

Subject Matter Expert

- process review & gap analysis
 - process development & implementation
-
- District Building Inspector (Decide)
 - Property Use Inspector (Decide-Audit)
 - Project Coordinator (Consult)
 - Enquiry Centre Officer (Inform)
 - Concierge (Inform)

From: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
CC: "Schwebs, Saul" <Saul.Schwebs@vancouver.ca>
"Greenfield, Mark" <Mark.Greenfield@vancouver.ca>
"Duggan, Ann" <Ann.Duggan@vancouver.ca>
Date: 11/27/2017 3:56:21 PM
Subject: Re: guidance in communicating our Empty Homes situation to the City

Ok, thanks Pat. That wasn't my understanding of the new resource, but I expect we can discuss that further offline.

Ann - Further to the question, I expect it may come back to our team re: how to comply with the suites, but can you field and direct the initial question and confirm whether you need our help?

Thanks,
Kaye

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) [604.873.7160](tel:604.873.7160) | (M) [604.679.0475](tel:604.679.0475)

Sent from my iPhone, please forgive any typos

On Nov 27, 2017, at 3:24 PM, Ryan, Pat (CBO) <patrick.ryan@vancouver.ca> wrote:

Kaye

This needs to go through the Empty Home Project staff who can then work with us on a reply if needed.

We are not planned as the contact point nor is the one inspector who is simply a resource to allow all DBI's to do some EHT reports to support the enforcement of the program.

Hope this helps

Pat.

From: Krishna, Kaye
Sent: Monday, November 27, 2017 2:57 PM
To: Ryan, Pat (CBO); Schwebs, Saul
Cc: Greenfield, Mark
Subject: Fwd: guidance in communicating our Empty Homes situation to the City

I believe you're on point for these questions?
(Though I think you're getting a resource to help you with all EHT going forward - will that person be my go-to once they're onboard?)

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) [604.873.7160](tel:604.873.7160) | (M) [604.679.0475](tel:604.679.0475)

Begin forwarded message:

From: "Deal, Heather" <Heather.Deal@vancouver.ca>
Date: November 27, 2017 at 2:50:01 PM PST
To: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
Subject: FW: guidance in communicating our Empty Homes situation to the City

Hi Kaye can you have someone review this situation? If they removed the second kitchen would that solve their problem? Or would they also have to change their strata situation.

(and I know, it's hard to understand the need for two apartments)

Thanks!

From: s.22(1)
Sent: Monday, November 27, 2017 2:20 PM
To: Deal, Heather
Subject: guidance in communicating our Empty Homes situation to the City

Dear Heather,

s.22(1) I very much need your counsel about the best way to respond to a very serious problem that's confronting us: the Empty Homes question.

We live in two adjacent suites s.22(1). City staff have told us* that because we haven't put a door between the suites, we can't claim that we occupy both. When we bought the second suite s.22(1), we assumed that we could do just that, or make even more changes to integrate the two spaces. After some research, the architect we'd engaged told us that city bylaws would require us to take out one of the two small kitchens and get the building's strata charter changed to reduce the number of units by one. Who would want to go through all that?

So s.22(1), our neighbours have seen us go between the suites through the public corridor, carrying cups of tea, pots of food, books, sweaters, and whatever else we needed in one place or the other. Anyone who visits us can easily see that we occupy both places.

I'm hoping that you can help us identify the least damaging way to begin the registration process. The first suite is in my name; the second, in both our names. Should we simply list both suites as occupied by both of us (which has the advantage of being true, but city staff reject the possibility of such a situation)? Should we list one suite as my primary residence and the other as s.22(1) (true during many of our waking hours)? Is there any way to go directly to appeal, so that we could just explain the situation at the beginning of the process (no way to do that on the standard form)?

We can't afford to pay the Empty Homes Tax, but trying to clear out one suite in order to rent it out would be terribly hard on us in terms of both stress and its physical repercussions s.22(1).

Even if you could just direct us to somebody who could guide us into this process, we'll be immensely grateful.

Respectfully,

* If it would be useful to you, I can send you the transcript of a web chat I had on November 18 with Dani at City Hall.

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Date: 12/6/2017 2:13:55 PM
Subject: RE: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Hi,

s.13(1)

Ann

From: Ryan, Pat (CBO)
Sent: Wednesday, December 06, 2017 1:34 PM
To: Duggan, Ann
Subject: Fwd: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Interesting one.

An exemption makes sense s.13(1)

s.13(1)

I am getting a lot of comments from locals about a snitch line. They see a lot of empty homes.

Pat

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

Begin forwarded message:

From: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Date: December 6, 2017 at 11:13:17 AM PST
To: "Greenfield, Mark" <Mark.Greenfield@vancouver.ca>, "Law, Andrea" <andrea.law@vancouver.ca>
Subject: Fwd: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Mark.

This is a much more complex permit than appears in first reading. It's a multi dwelling building s.13(1) . Not a normal building to buy and try to manage yourself.

They are coming in and have a pc assigned. It will then move normally through the system.

It seems planning issues complicated the process and I am also assuming the building was not in good condition. There appears there was a lack of understanding of how to manage an apartment unit and the requirements to do work. It requires a full suite of professionals to do the work and is a part 3 building and comes under part 11 and the appropriate upgrades due to the scope of work.

This would explain the extended time frame.

The empty homes tax bill would have been significant in this case.

Pat

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

Begin forwarded message:

From: "Anderson, Kelly" <Kelly.Anderson@vancouver.ca>
Date: December 6, 2017 at 11:00:03 AM PST
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Subject: RE: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Yep, definitely. Major reno triggered by some proposed changes compounded by water damage to multiple suites. Something about Planning requiring them to make some changes to the house, I'm not clear on that part, but it led to structural modifications. They're removing drywall from the entire ground floor and most of the 2nd floor. The question about the structural had to do with S2 (per major reno) vs S3 (due to the extent of the work). I agreed to an "S2+" with Murray Johnson but required a Struct.Eng. because they're doing a sort-of-voluntary upgrade to the overall seismic system. I don't think they objected to taking the opportunity for seismic upgrading (at least, their consultants didn't), but there was some discussion about how far to go with it.

The permit has to come in (scheduled for Dec.18th) before we can assess timing. Hopefully they'll be smooth this time. It's not HRC, it's us: s.13(1) MCD. It will be assigned to Lalitha (should have been Wilson but he'll be away) so I'll remind her of all this beforehand.

From: Ryan, Pat (CBO)
Sent: Wednesday, December 06, 2017 10:33 AM
To: Anderson, Kelly
Subject: Fwd: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

See reference to u below. Ring a bell??

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

Begin forwarded message:

From: "Greenfield, Mark" <Mark.Greenfield@vancouver.ca>
Date: December 6, 2017 at 10:27:39 AM PST
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Cc: "Law, Andrea" <andrea.law@vancouver.ca>
Subject: **Re: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing**

Yes, I get they would be exempt.

My question is how do we get the permit issued ASAP? 23 months seems a long time for them to have been in process.

Sent from my iPhone

On Dec 6, 2017, at 10:24 AM, Ryan, Pat (CBO)
<patrick.ryan@vancouver.ca> wrote:

Mark

The empty homes tax is flexible for legitimate work and circumstances.

Based on a preliminary review, they would be exempt as they are taking reasonable steps to address the dwelling and getting it occupied.

Pat

It is a HRC project.

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

On Dec 6, 2017, at 10:17 AM, Greenfield, Mark
<Mark.Greenfield@vancouver.ca> wrote:

Hi,

Can you get your teams to have a look at the permit here? It seems to me that this works should provide the homeowners with the necessary exemption (given the insurance company requirement for the property to be vacant), but can we get them their permit ASAP so that they can do the work & get tenants back into the property?

Thanks

Mark

Sent from my iPhone

Begin forwarded message:

From: "Johnston, Sadhu" <Sadhu.Johnston@vancouver.ca>

Date: December 6, 2017 at 10:02:44 AM PST

To: s.22(1)

Cc: "s.22(1)

s.22(1)

Empty

Home Tax

<emptyhometax@vancouver.ca>,

"Greenfield,

Mark" <Mark.Greenfield@vancouver.ca>

Subject: RE: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Hi s.22(1) -

This sounds like a very frustrating situation. I'm so sorry to hear of all of your challenges in providing much needed housing in our city.

I am cc'ing the Empty Homes Tax team to help you explore the exemption issue.

I am also going to ask Mark Greenfield, with the building department to review your situation to make sure we're doing everything we can to help you on the permit issue.

Thanks

Sadhu

Sadhu Aufochs Johnston | City Manager
City of Vancouver | 453 W 12th Avenue
Vancouver | BC V5Y 1V4
604.873.7627
| Sadhu.johnston@vancouver.ca
Twitter: sadhuajohnston

From: s.22(1)
Sent: Tuesday, December 05, 2017 7:27 AM
To: Johnston, Sadhu
Cc: s.22(1)
Subject: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Dear Sadhu
My husband and I have been erroneously caught by the Empty Homes bylaw for an income property we purchased in s.22(1) and I'm writing because I don't know where else to turn.

- We purchased s.22(1) in May 2015 fully tenanted. Neither my husband nor I are in the land development/construction business and purchased it to provide us with retirement income while providing safe, functional, and sanitary housing for tenants.

- Unfortunately we weren't aware of the plumbing issues which showed up from the day we took possession, finally peaking in early s.22(1) with a serious sewer backup in a suite while the tenant was away.
- What started as a minor maintenance issue quickly expanded in scope, further complicated by our insurance company requiring the property be vacant before we commenced any such work. We followed the Residential Tenancy Board instructions for the eviction process, hoping the fixes would be fast so tenants could return in a few months.

It's been 23 months and we've done everything the city has requested to move forward...

- Hired architect, surveyor, code consultant, 2 professional engineers (because the first one didn't have the credentials the city wanted).
- The architect spoke with planning umpteen times to get their agreement.
- We didn't want to make any changes to the suites but Planning requested changes so we did them ... which led to needing a structural engineer which will require ~\$100k in seismic upgrading.
- We've met with the fire people to get their agreement.
- Our code consultant has spoken with the building people umpteen times.
- Our permit applications were rejected twice (they said we needed a structural engineer, said we didn't, then decided yes we did).

I can submit documentation to prove all this out if you want more.

It's a very complicated set of circumstances for us and for City staff that's required time and a

significant team to work through. We're still wrestling with it, getting closer, and have a Dec 18th building permit application intake appointment. Kelly Anderson from Buildings has said our drawings are sufficient ... and we realize there's no guarantee staff will accept it. Andrew Wroblewski from Planning has also said he'll issue a Development Permit in the next few days.

The City is controlling every step of this process.

The bylaw is intended to Return empty or under-utilized properties to use as long-term rental homes for people who live and work in Vancouver. That's exactly what we've been trying to do.

- A normal assumption would be that while we're in process with the city all enforcement is put in abeyance since the city is in control, not us.

The bylaw as it exists, is inadvertently catching people like us with very complicated situations /circumstances of an old existing building **that we are just trying to make liveable with services that work.**

The Information Line people opened a file for us (Reference # 10502379 for feedback & inquiry) when I discovered we are currently not exempt from the tax.

How can we move forward to receive assurances we'll qualify for an exemption from this tax?

Look forward to hearing your thoughts.

Sincerely,

s.22(1)



<image001.jpg>

From: "Ryan, Pat \(\CBO\)" <patrick.ryan@vancouver.ca>
To: "Robbins, Judy" <judy.robbsins@vancouver.ca>
Date: 12/7/2017 1:20:25 PM
Subject: Re: Empty Homes Tax - Declaration Status Update - Week 3

That's the last one I have. Ann may have more now.

Pat

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

On Dec 7, 2017, at 1:19 PM, Robbins, Judy <judy.robbsins@vancouver.ca> wrote:

Hi Pat

Is this the latest update. How often is this updated?

Thanks
Judy

From: Ryan, Pat (CBO)
Sent: Wednesday, December 06, 2017 2:28 PM
To: Robbins, Judy
Subject: Fwd: Empty Homes Tax - Declaration Status Update - Week 3

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

Begin forwarded message:

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
Date: November 27, 2017 at 5:06:17 PM PST
To: "Johnston, Sadhu" <Sadhu.Johnston@vancouver.ca>, "Johnston, Sadhu" <Sadhu.Johnston@vancouver.ca>, "Impey, Patrice" <Patrice.Impey@vancouver.ca>, "Garrison, Dan (COV)" <Dan.Garrison@vancouver.ca>, "Kelley, Gil" <Gil.Kelley@vancouver.ca>, "Mochrie, Paul" <Paul.Mochrie@vancouver.ca>
Cc: "Granger, Heidi" <Heidi.Granger@vancouver.ca>, "Lee, Esther" <esther.lee@vancouver.ca>
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"Adcock, Jessie" <Jessie.Adcock@vancouver.ca>, "Couper, Sara" <Sara.Couper@vancouver.ca>, "Bojdak, Tara" <Tara.Bojdak@vancouver.ca>, "Kirby, Denise" <denise.kirby@vancouver.ca>, "Bourke, Matthew" <matthew.bourke@vancouver.ca>, "Penny, Bonnie" <bonnie.penny@vancouver.ca>, "Saini, Deepak" <Deepak.Saini@vancouver.ca>, "Kerr, Melanie" <Melanie.Kerr@vancouver.ca>

Subject: Empty Homes Tax - Declaration Status Update - Week 3

Good Afternoon,

Today the final Advance Tax Notices were sent out so the 22 % declared now reflects the ratio between bills sent and declarations made; as of 23:59 yesterday 42.5k declarations have been. 80 properties have declared vacant with an tax estimate of \$1.1M.

declarations doubled in the 3rd week of operation from previous week's totals. This was the desired result from the staggered mailout i.e. it allows technology and processes to ramp up. Around 95% 40.6K of declarations were received online, with 2%(0.8K) taken at iPad stations in City Hall and 3% (1.1K), numbers on dashboard do not contain complete data.

3-1-1 have now taken over 10,000 EHT calls in the past year, with ~5,000 taken in the last 3 weeks. 10-15% of people who declare are contacting 3-1-1 for assistance and 20-25%% of people contacting 3-1-1 are making a declaration as part of their interaction. Chat interactions formed 25% of this total. Vacancy Tax Group is receiving escalations around privacy, requests for paper declarations, declaration cancellations and property transfers.

Please let me know if you would like further breakdown in any category at either sponsors meeting on Thursday or meeting with City Manager on Friday.

Ann

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
To: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
Date: 12/19/2017 12:10:26 PM
Subject: RE: Exemption from Empty Homes Tax ... caught in the middle while trying to do the right thing

Can you call my cell **s.15(1)(l)**

From: Ryan, Pat (CBO)
Sent: Tuesday, December 19, 2017 12:10 PM
To: Duggan, Ann
Subject: FW: Exemption from Empty Homes Tax ... caught in the middle while trying to do the right thing

?

From: Johnston, Sadhu
Sent: Tuesday, December 19, 2017 12:06 PM
To: Greenfield, Mark
Cc: **s.22(1)**; Empty Home Tax; Ryan, Pat (CBO)
Subject: Re: Exemption from Empty Homes Tax ... caught in the middle while trying to do the right thing

Hi
Pls engage directly with the empty homes tax staff.
Best
Sadhu

Sadhu johnston
City Manager
City of Vancouver
O: (604) 873 7627

On Dec 19, 2017, at 11:39 AM, Greenfield, Mark <Mark.Greenfield@vancouver.ca> wrote:

Dear **s.22(1)**

I spoke with the Chief Building Official last week, and he confirmed to me that given the nature of the work that you are undertaking, you WILL be given an exemption under the Empty Homes Tax in 2018 (for as long as you meet the exemption criteria).

If you receive any information from the City that is contrary to this, please feel free to pass it along to me, and I will work with the Empty Homes Tax team to resolve any outstanding issues.

I hope that provides you with the assurance that you need.

Have a great Holiday Season.

Regards

Mark



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From: s.22(1)
Sent: Tuesday, December 19, 2017 9:14 AM
To: Johnston, Sadhu
Cc: s.22(1); Empty Home Tax; Greenfield, Mark
Subject: RE: Exemption from Empty Homes Tax ... caught in the middle while trying to do the right thing

Hi Sadhu

Wanted to let you know the good news that our building permit application was accepted.

And the person taking in our application says she won't be looking at it for at least 12 weeks because of the backlog.

As has been through-out, we continue to do everything we're supposed to do and the City is controlling every step of this process.

I look forward to hearing how we can move forward to receive assurances we'll qualify for an exemption from the Empty Homes tax.

Sincerely,

s.22(1)

From: Johnston, Sadhu [<mailto:Sadhu.Johnston@vancouver.ca>]
Sent: December-06-17 10:03 AM
To: s.22(1)
Cc: s.22(1); Empty Home Tax; Greenfield, Mark
Subject: RE: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Hi s.22(1)

This sounds like a very frustrating situation. I'm so sorry to hear of all of your challenges in providing much needed housing in our city.

I am cc'ing the Empty Homes Tax team to help you explore the exemption issue.

I am also going to ask Mark Greenfield, with the building department to review your situation to make sure we're doing everything we can to help you on the permit issue.

Thanks

Sadhu

<image003.jpg>

From: s.22(1)
Sent: Tuesday, December 05, 2017 7:27 AM
To: Johnston, Sadhu
Cc: s.22(1); David Peterson
Subject: Exemption from Empty Homes Tax . caught in the middle while trying to do the right thing

Dear Sadhu

My husband and I have been erroneously caught by the Empty Homes bylaw for an income property we purchased in May 2015 and I'm writing because I don't know where else to turn.

- We purchased s.22(1) in May 2015 fully tenanted. Neither my husband nor I are in the land development/construction business and purchased it to provide us with retirement income while providing safe, functional, and sanitary housing for tenants.
- Unfortunately we weren't aware of the plumbing issues which showed up from the day we took possession, finally peaking in early August 2015 with a serious sewer backup in a suite while the tenant was away.
- What started as a minor maintenance issue quickly expanded in scope, further complicated by our insurance company requiring the property be vacant before we commenced any such work. We followed the Residential Tenancy Board instructions for the eviction process, hoping the fixes would be fast so tenants could return in a few months.

It's been 23 months and we've done everything the city has requested to move forward:

- Hired architect, surveyor, code consultant, 2 professional engineers (because the first one didn't have the credentials the city wanted).
- The architect spoke with planning umpteen times to get their agreement.
- We didn't want to make any changes to the suites but Planning requested changes so we did them which led to needing a structural engineer which will require ~ \$100k in seismic upgrading.
- We've met with the fire people to get their agreement.
- Our code consultant has spoken with the building people umpteen times.
- Our permit applications were rejected twice (they said we needed a structural engineer, said we didn't, then decided yes we did).

I can submit documentation to prove all this out if you want more.

It's a very complicated set of circumstances for us and for City staff that's required time and a significant team to work through.

We're still wrestling with it, getting closer, and have a Dec 18th building permit application intake appointment. Kelly Anderson from Buildings has said our drawings are sufficient and we realize there's no guarantee staff will accept it. Andrew Wroblewski from Planning has also said he'll issue a Development Permit in the next few days.

The City is controlling every step of this process.

The bylaw is intended to Return empty or under-utilized properties to use as long-term rental homes for people who live and work in Vancouver. That's exactly what we've been trying to do.

- A normal assumption would be that while we're in process with the city all enforcement is put in abeyance since the city is in control, not us.

The bylaw as it exists, is inadvertently catching people like us with very complicated situations /circumstances of an old existing building **that we are just trying to make liveable with services that work.**

The Information Line people opened a file for us (Reference # 10502379 for feedback & inquiry) when I discovered we are currently not exempt from the tax.

How can we move forward to receive assurances we'll qualify for an exemption from this tax?

Look forward to hearing your thoughts.

Sincerely,

s.22(1)

A large rectangular grey box redacting the signature and name of the sender.

From: "Greenfield, Mark" <Mark.Greenfield@vancouver.ca>
To: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
"Lee, Esther" <esther.lee@vancouver.ca>
"Granger, Heidi" <Heidi.Granger@vancouver.ca>
CC: "Harrhy, Sophie" <Sophie.Harrhy@vancouver.ca>
"Ryan, Pat \\\(CBO\\)" <patrick.ryan@vancouver.ca>
Date: 12/20/2017 8:14:59 AM
Subject: RE: Empty Homes Tax Exmemption

Hi All,

Further to our conversations yesterday, I thought I would we helpful if we all had a shared understanding of the timeline for **s.22(1)** :

- ☐ **Aug 2015** - Sewer problem arises. Insurance company insists that property is vacated. Property owners follow RTA guidelines and evict tenants. Owners hire a team of professionals to get permits and complete work.
- ☐ **early - 2016** - Property owners try to apply for Development Permit. City rejects application twice (giving conflicting advice) (The nature of the remediation work triggers requirements for additional work to the property, including significant structural work)
- ☐ **Jul 12, 2016** - City accepts property owners application for Development Permit (note that the "Target decision date" on the application is Sep 22, 2016)
- ☐ **Sep 14, 2016** - COV announces Empty Homes Tax
- ☐ **Dec 6, 2017** - after 17 months COV finally approves Development Permit. City schedules BP intake appointment for Dec 18th.
- ☐ **Dec 18, 2017** - Property owners apply for Building Permit.

In other words, (in my opinion) the property owners were making all reasonable efforts to get the remediation work to their property completed as soon as possible, but have been delayed by the City's processes. Their Development Permit application was submitted BEFORE the City even announced the creation of the Empty Homes Tax – but it took the City 17 months to approve their DP application (which is 14 months longer than target).

So my concern is now two-fold:

s.13(1)



Looking forward to discussing this more.

Mark

From: Duggan, Ann
Sent: Tuesday, December 19, 2017 3:05 PM
To: Ryan, Pat (CBO)

Cc: Granger, Heidi; Greenfield, Mark; Lee, Esther; Harrhy, Sophie
Subject: RE: Empty Homes Tax Exmemption

OK will call you now

An

From: Ryan, Pat (CBO)
Sent: Tuesday, December 19, 2017 3:05 PM
To: Duggan, Ann
Cc: Granger, Heidi; Greenfield, Mark; Lee, Esther; Harrhy, Sophie
Subject: Re: Empty Homes Tax Exmemption

Cannot make it but will call Ann

Pat Ryan M.Sc., P.Eng.
Chief Building Official
City of Vancouver

On Dec 19, 2017, at 3:03 PM, Duggan, Ann <Ann.Duggan@vancouver.ca> wrote:

Next Steps with Mar

DO NOT DELETE OR CHANGE ANY OF THE TEXT BELOW THIS LINE

Ann Duggan has scheduled this WebEx meeting.

Empty Homes Tax Exmemption
Host: Ann Duggan

When it's time, start or join the WebEx meeting from here:

s.15(1)(l)

Access Information

Meeting Number: s.15(1)(l)

Meeting Password: s.15(1)

Audio Connection

s.15(1)(l)

Access Code:

s.15(1)(l)

[https://cwxmeetings.vancouver.ca/orion/meeting/meetingInfo?
MTID=9c0f294e287476c9d125136210eb5eab](https://cwxmeetings.vancouver.ca/orion/meeting/meetingInfo?MTID=9c0f294e287476c9d125136210eb5eab)

Delivering the power of collaboration
The cwxmeetings.vancouver.ca team

Need help?
<http://citywire.city.vancouver.bc.ca/infotech/howdoi/helpcentre/contact.htm>

<meeting.ics>

From: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>

To: "Louie, Raymond" <Raymond.Louie@vancouver.ca>

"Ryan, Pat \ (CBO\)" <patrick.ryan@vancouver.ca>

Date: 1/22/2018 3:50:25 PM

Subject: FW: The EHT; a retiree's position

Attachments: EHT letter, 15 Jan 2018.docx

Hi Councillor Louie,

Since EHT is a tax program, Patrice's team is leading the implementation, so I'm forwarding this to her to address.

Thanks,
Kaye

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) 604.873.7160 | (M) 604.679.0475

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-----Original Message-----

From: Louie, Raymond

Sent: Monday, January 22, 2018 3:47 PM

To: Krishna, Kaye

Subject: FW: The EHT; a retiree's position

Hi Kaye,

This letter refers to the concept of "stacking" multiple exempted uses to the EHT. I am supportive but wondering what staffs advice is on the matter and what is anything does city Council need to do in order to allow "Stacking".

Thanks
Raymond

Acting Mayor Raymond Louie
Vice-Chair – Metro Vancouver Regional District Past President - Federation of Canadian Municipalities

-----Original Message-----

From: s.22(1)

Sent: Monday, January 15, 2018 8:04 PM

To: Louie, Raymond

Subject: The EHT; a retiree's position

Dear Councillor Louie:

Please consider the attached position and suggestions.

Thank you.

s.22(1)

My wife and I s.22(1) live s.22(1) in the s.22(1). After careers in Vancouver, with weekends on s.22(1), we have reversed our lifestyle. Our “country cottage” is now a condo on s.22(1).

You have asked us to “declare” how we use that second home in order to avoid the “empty homes tax”. With the help of your city staff, we have just done so and gained exemption on the basis of “work”; self employed but the nature of the work required a physical presence in the City of Vancouver. We should mention that Ms. Deepali Parhar (Dee) was particularly helpful.

It was not easy, however, as your questionnaire is structured with the assumption of a single use. Most active retirees, on the other hand, are involved in a number of endeavours. No single one may add up to 180 days, but together they do. Let me explain our position.

s.22(1)



The main purpose of this letter is to urge you to incorporate “Stacking” into your questionnaire so people like us can explain the use of our secondary homes more accurately. s.22(1)

One of your staff bought one when we declared.

Yours sincerely.

s.22(1)

From: "Duggan, Ann" <Ann.Duggan@vancouver.ca>
To: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
"Johnston, Sadhu" <Sadhu.Johnston@vancouver.ca>
CC: "Kelley, Gil" <Gil.Kelley@vancouver.ca>
"Impey, Patrice" <Patrice.Impey@vancouver.ca>
"Ryan, Pat \\\(CBO\\)" <patrick.ryan@vancouver.ca>
"Granger, Heidi" <Heidi.Granger@vancouver.ca>
Date: 3/1/2018 1:55:08 PM
Subject: RE: Empty Homes Tax

Hi,

Sending them to the EHT team is the correct action, it ensures consistent response, all the responses in the thread were sent from the team.

Ann

From: Krishna, Kaye
Sent: Thursday, March 01, 2018 12:25 PM
To: Johnston, Sadhu
Cc: Kelley, Gil; Impey, Patrice; Ryan, Pat (CBO); Granger, Heidi; Duggan, Ann
Subject: Re: Empty Homes Tax

Sorry if I jumped the gun on a response here - we've received a lot of these types of questions from Councillors over the past few months and have consistently sent them to Patrice's team as the accountable team to organize a response. Let me know if we should be handling this differently.

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) [604.873.7160](tel:604.873.7160) | (M) [604.679.0475](tel:604.679.0475)

Sent from my iPhone, please forgive any typos

On Mar 1, 2018, at 10:56 AM, Johnston, Sadhu <Sadhu.Johnston@vancouver.ca> wrote:

Hi Councillor-

Thanks for forwarding this to us. We are currently collecting all of the issues that have been raised. We'll continue to do that. We'll be going through all of them to determine if there are changes to the tax that are needed. Those changes will be brought forward later in the year.

Thanks
Sadhu

Sadhu Aufochs Johnston | City Manager
City of Vancouver | 453 W 12th Avenue
Vancouver | BC V5Y 1V4
[604.873.7627](tel:604.873.7627) | Sadhu.johnston@vancouver.ca
Twitter: [sadhuajohnston](https://twitter.com/sadhuajohnston)

From: Krishna, Kaye
Sent: Thursday, March 1, 2018 6:37 AM
To: Carr, Adriane; Johnston, Sadhu; Kelley, Gil
Cc: Ryan, Pat (CBO)
Subject: RE: Empty Homes Tax

Hi Councillor Carr,

There are exemptions built in for buildings that we under development and Patrice's team can provide the specific details of these exemptions (her team is the lead on the EHT program and my team worked with hers to define the exemptions).

Thanks,
Kaye

KAYE KRISHNA | General Manager
Development, Buildings, & Licensing
(O) 604.873.7160 | (M) 604.679.0475

<image001.png>

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From: Carr, Adriane
Sent: Wednesday, February 28, 2018 5:21 PM
To: Johnston, Sadhu; Kelley, Gil; Krishna, Kaye
Subject: FW: Empty Homes Tax

Hi all,
I've read through this material. Are we considering any changes to the Empty Home Tax that accommodates situations like this (City of Vancouver building permit pending)?
Thanks,
Adriane

From: s.22(1)
Sent: Thursday, January 18, 2018 8:28 AM
To: Vacancy Tax; Robertson, Gregor; Louie, Raymond; De Genova, Melissa; Deal, Heather; Stevenson, Tim; Reimer, Andrea; Affleck, George; Jang, Kerry; Ball, Elizabeth; Carr, Adriane; Bremner, Hector; Van Mayor's Office
Subject: Fwd: Empty Homes Tax

Dear Mayor and Council Members,

Please see the email below from the Vacancy Tax Department. The information that they provided was not any new information from what I already knew. As I mentioned in my first letter, I had already received similar responses after contacting them multiple times. I already understood that that the current exemptions as provided by the bylaws are not applicable to my case. For this reason, I sent you my first letter requesting an exception for my case as I, and many others I have spoken to about this, feel that it is unfair in regards to my circumstances. I appreciate that the Vacancy Tax Department is sympathetic to my case; however, I really need some action from you and not sympathy. At least, their sympathy shows that paying the tax in my case is unfair, and this may be a good start to finding a solution. Please note that if the current bylaw is unfair or it is not covering all circumstances, then it needs to be revisited and revised in order to help people. The tax amount you are asking is not a small amount and it can have a huge negative impact to the living standards for many ordinary families already struggling to keep up with the high costs of living in Vancouver. If the current bylaw is not covering some circumstances then it needs an amendment.

As mentioned in the response email, the intention of this tax is to move forward with creating housing supply. I agreed with it and I have already applied for a building permit in mid July 2017, but I have yet to receive the permit after more than 6 months. The City of Vancouver is the organization that issues the building permits and based on the fact that process of getting a building permit takes about a year, how can a bylaw that is approved on Nov 2016 give enough time to owners in my situation to get a permit before July

1,2017. The bylaw should consider cases where owners have already put in considerable effort and time to get a permit approved. It should give enough time at least in the first year that it is approved to allow for owners that put the effort to get a permit approved to rebuild uninhabitable properties that are too expensive or cost prohibitive to renovate. In addition, my house is not safe to rent as seen by attached images to rent out, and it is too expensive to renovate. I wish it were so that I could rent it out. I have no other reason to keep it vacant other than it is uninhabitable and too expensive to make sense to renovate.

Please let me know what else I could possibly do in my situation to get an exemption. I feel that I have already done all that I can, but because of some inadequacies of this bylaw none of the current exemptions apply to me.

Please note that I am a citizen of this city who is working with an average income. I told you the truth and will do whatever I can to avoid paying this tax as I feel it is totally unfair to me based on my circumstances. First, I am requesting your help but if I have to, for my family and for other families that may be in the same situation as I am, I am willing to go to court if you do not pay attention or take some action regarding the inadequacies of the current by law.

Again to all of you please, I would really appreciate it if you consider an exception for my case and wave the vacancy tax based on my circumstances. Attached, please find my first letter, my permit schedule and some photos of my house.

Thank you for your time and help. I look forward to receiving your reply.

Sincerely,

s.22(1)

----- Forwarded message -----

From: **Vacancy Tax** <VacancyTax@vancouver.ca>

Date: Tue, Jan 16, 2018 at 12:37 PM

Subject: Empty Homes Tax

To: s.22(1) >

Cc: "Louie, Raymond" <Raymond.Louie@vancouver.ca>, Van Mayor's Office <vanmayorsoffice@vancouver.ca>

s.22(1)

First, we apologize for the delay in responding to your email that has been forwarded to the Vacancy Tax Department.

In review of the situation as you outlined, we are sympathetic to the case. Under the current bylaw, there is no exemption for property that is unoccupied solely because it is uninhabitable. The bylaw that Council approved in November 2016 did not exempt uninhabitable properties because the intention is to move forward with creating housing supply on those sites.

Based on the information that you provided, your property would not qualify for the exemption for major redevelopment or construction (section 3.2a of Vacancy Tax Bylaw 11674) for the 2017 reference period (January 1 to December 31, 2017). The exemption only applies when a property was unoccupied for more than 180 days of 2017 where permits had been *issued*. This means that the permits would have needed to be issued prior to July 1, 2017. This exemption does not currently apply to properties for which permits are pending.

You mentioned that your mother started occupying the property when she began caring for your son. If your mother moved into the property and it was her principal residence for at least six months of 2017, then you would be able to declare that the property was used as a principal residence by a family member. The definition of principal residence, as outlined in the Vacancy Tax Bylaw is "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." Unfortunately, it does not appear that your property qualifies for any other exemption under the bylaw.

If no exemption applies, you are still required to make a property status declaration that the property is vacant and therefore, will be subject to a tax of 1% of the 2017 assessed taxable value. Failure to make a property status declaration by February 2, 2018 will result in the property being deemed vacant and will be subject to the tax of 1% of taxable value and a \$250 penalty.

If permits have been issued prior to July 1, 2018 and the major construction work prohibits occupancy for more than 180 days, you will be eligible for the exemption for the 2018 reference period, provided you carry out work diligently and without unnecessarily delay. You will be requested to make a declaration for 2018 reference period in November 2018.

While we can direct you to general information on the bylaw, the City cannot provide you with legal advice and we encourage you to seek independent legal advice for your specific circumstances, if necessary.

Thank you for your patience. Please don't hesitate to respond if you require further clarification.

Kind regards,
Vacancy Tax Department

>

From: "Johnston, Sadhu" <Sadhu.Johnston@vancouver.ca>
To: "Krishna, Kaye" <Kaye.Krishna@vancouver.ca>
"Carr, Adriane" <Adriane.Carr@vancouver.ca>
"Kelley, Gil" <Gil.Kelley@vancouver.ca>
"Impey, Patrice" <Patrice.Impey@vancouver.ca>
CC: "Ryan, Pat (CBO)" <patrick.ryan@vancouver.ca>
"Granger, Heidi" <Heidi.Granger@vancouver.ca>
"Duggan, Ann" <Ann.Duggan@vancouver.ca>
Date: 3/1/2018 10:56:15 AM
Subject: RE: Empty Homes Tax

Hi Councillor-

Thanks for forwarding this to us. We are currently collecting all of the issues that have been raised. We'll continue to do that. We'll be going through all of them to determine if there are changes to the tax that are needed. Those changes will be brought forward later in the year.

Thanks

Sadhu

Sadhu Aufochs Johnston | City Manager
City of Vancouver | 453 W 12th Avenue
Vancouver | BC V5Y 1V4
604.873.7627 | Sadhu.johnston@vancouver.ca
Twitter: [sadhuajohnston](https://twitter.com/sadhuajohnston)

From: Krishna, Kaye
Sent: Thursday, March 1, 2018 6:37 AM
To: Carr, Adriane; Johnston, Sadhu; Kelley, Gil
Cc: Ryan, Pat (CBO)
Subject: RE: Empty Homes Tax

Hi Councillor Carr,

There are exemptions built in for buildings that we under development and Patrice's team can provide the specific details of these exemptions (her team is the lead on the EHT program and my team worked with hers to define the exemptions).

Thanks,

Kaye

KAYE KRISHNA | General Manager
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(O) 604.873.7160 | (M) 604.679.0475



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Hi all,

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Thanks,

Adriane

From: s.22(1)

Sent: Thursday, January 18, 2018 8:28 AM

To: Vacancy Tax; Robertson, Gregor; Louie, Raymond; De Genova, Melissa; Deal, Heather; Stevenson, Tim; Reimer, Andrea; Affleck, George; Jang, Kerry; Ball, Elizabeth; Carr, Adriane; Bremner, Hector; Van Mayor's Office

Subject: Fwd: Empty Homes Tax

Dear Mayor and Council Members,

Please see the email below from the Vacancy Tax Department. The information that they provided was not any new information from what I already knew. As I mentioned in my first letter, I had already received similar responses after contacting them multiple times. I already understood that that the current exemptions as provided by the bylaws are not applicable to my case. For this reason, I sent you my first letter requesting an exception for my case as I, and many others I have spoken to about this, feel that it is unfair in regards to my circumstances. I appreciate that the Vacancy Tax Department is sympathetic to my case; however, I really need some action from you and not sympathy. At least, their sympathy shows that paying the tax in my case is unfair, and this may be a good start to finding a solution. Please note that if the current bylaw is unfair or it is not covering all circumstances, then it needs to be revisited and revised in order to help people. The tax amount you are asking is not a small amount and it can have a huge negative impact to the living standards for many ordinary families already struggling to keep up with the high costs of living in Vancouver. If the current bylaw is not covering some circumstances then it needs an amendment.

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Again to all of you please, I would really appreciate it if you consider an exception for my case and wave the vacancy tax based on my circumstances. Attached, please find my first letter, my permit schedule and some photos of my house.

Thank you for your time and help. I look forward to receiving your reply.

Sincerely,

s.22(1)

----- Forwarded message -----

From: **Vacancy Tax** <VacancyTax@vancouver.ca>

Date: Tue, Jan 16, 2018 at 12:37 PM

Subject: Empty Homes Tax

To: s.22(1)

Cc: "Louie, Raymond" <Raymond.Louie@vancouver.ca>, Van Mayor's Office <vanmayoroffice@vancouver.ca>

Hi s.22(1)

First, we apologize for the delay in responding to your email that has been forwarded to the Vacancy Tax Department.

In review of the situation as you outlined, we are sympathetic to the case. Under the current bylaw, there is no exemption for property that is unoccupied solely because it is uninhabitable. The bylaw that Council approved in November 2016 did not exempt uninhabitable properties because the intention is to move forward with creating housing supply on those sites.

Based on the information that you provided, your property would not qualify for the exemption for major redevelopment or construction (section 3.2a of Vacancy Tax Bylaw 11674) for the 2017 reference period (January 1 to December 31, 2017). The exemption only applies when a property was unoccupied for more than 180 days of 2017 where permits had been *issued*. This means that the permits would have needed to be issued prior to July 1, 2017. This exemption does not currently apply to properties for which permits are pending.

You mentioned that your mother started occupying the property when she began caring for your son. If your mother moved into the property and it was her principal residence for at least six months of 2017, then you would be able to declare that the property was used as a principal residence by a family member. The definition of principal residence, as outlined in the Vacancy Tax Bylaw is "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." Unfortunately, it does not appear that your property qualifies for any other exemption under the bylaw.

If no exemption applies, you are still required to make a property status declaration that the property is vacant and therefore, will be subject to a tax of 1% of the 2017 assessed taxable value. Failure to make a property status declaration by February 2, 2018 will result in the property being deemed vacant and will be subject to the tax of 1% of taxable value and a \$250 penalty.

If permits have been issued prior to July 1, 2018 and the major construction work prohibits occupancy for more than 180 days, you will be eligible for the exemption for the 2018 reference period, provided you carry out work diligently and without unnecessarily delay. You will be requested to make a declaration for 2018 reference period in November 2018.

While we can direct you to general information on the bylaw, the City cannot provide you with legal advice and we encourage you to seek independent legal advice for your specific circumstances, if necessary.

Thank you for your patience. Please don't hesitate to respond if you require further clarification.

Kind regards,
Vacancy Tax Department