

File No.: 04-1000-20-2023-155

May 24, 2023

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 21, 2023 under the ***Freedom of Information and Protection of Privacy Act*** for:

Record of the final Privacy Impact Assessments related to the Empty Homes Tax.

All responsive records are attached. Some information in the records has been severed (blacked out) under s.22(1) of the Act. You can read or download this section 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 (#04-1000-20-2023-155); 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,

[Signed by Cobi Falconer]

Cobi Falconer, MAS, MLIS, CIPP/C
Director, Access to Information & Privacy
cobi.falconer@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. (Response Package)

:pm

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Part 1 – General

Department Name:	City of Vancouver – Finance, Risk and Supply Chain - Financial Services – Revenue Services		
PIA Drafter(s):	Barbara J. Van Fraassen, Director of Access to Information Rod Macdonald, Business Analyst (Permits, Licences, Property & Taxation Program)		
Email:	Barbara.vanfraassen@vancouver.ca	Phone:	604-873-7999
	rod.macdonald@vancouver.ca		604-873-7730
Executive Sponsor:	Patrice Impey, General Manager, Finance, Risk and Supply Chain/CFO		
Email:	Patrice.impey@vancouver.ca	Phone:	604-873-7610

1. Description of the Initiative

The Vacancy Tax is a new municipal tax on vacant Class 1 – Residential properties that are vacant for more than 180 days within a reference period of a calendar year. To identify which homes are vacant, the Vacancy Tax program will be asking all registered owners to submit a declaration regarding the status of their property for the previous reference period, to the City of Vancouver Revenue Services Department.

The registered owner will be required to choose one of the following as the status of their property on the Declaration:

- Occupied as principal residence
- Vacant for more than 180 days, (previous 12-month vacancy reference period)
- An approved vacancy exemption:
 - Property cannot be legally rented (strata quota reached or prohibition)
 - Not principal residence, but property occupied for full-time work
 - Property undergoing redevelopment or major renovations
 - Registered owner is in care or hospital
 - Registered owner deceased - property part of estate
 - Ownership of the property has been transferred
 - Court order
 - Limited use as a residential property

The registered owner will be asked to provide evidence to support the status declaration. The evidence will be different depending on the property status. The collected information will be used to validate the registered owner's status.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

STAGE I: INITIAL DATA COLLECTION

At the initial data collection stage of the process, each registered owner or their agent/representative will be required to submit a Declaration stating the status of the property for the previous reference period. The Declaration is required for all Residential – Class 1 properties in the City of Vancouver. Stage I Data collection is limited to information collected directly from the registered owner or their agent/representative, with limited exceptions, to support the status declared. The exceptions are the provision, by the property owner, of the name(s) of a tenant or family member or friend occupying the property for the reference period, if one of those exceptions is declared.

Data-linking Initiative

1. Personal information from one database is linked or combined with personal information from another database;	No
2. The purpose for the linkage is different from those for which the personal information in each database was originally obtained or compiled;	No
3. The data linking is occurring between either (1) two or more public bodies or (2) one or more public bodies and one or more other entities.	No

Common or Integrated Program or Activity

1. This initiative involves a program or activity that provides a service (or services);	No
2. Those services are provided through: (a) a public body and at least one other public body or other entity working collaboratively to provide that service; or (b) one public body working on behalf of one or more other public bodies or other entities;	No
3. The common or integrated program/activity is confirmed by a written agreement signed by the City Manager, the City Clerk or the Director of Legal Services.	No

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

2. Elements of Information or Data

STAGE I: INITIAL DECLARATION	
DATA ELEMENT	COMMENT
First and Last Name of registered owner	Required - filled in by the system based on access code (access codes are unique to registered owners and are private)
Telephone Number	Required
Email (optional)	Optional: registered owner or corporation contact email
First and Last Name of authorized agent, telephone number or email of agent (e-mail address is always optional)	Required only when someone other than the registered owner is declaring on the registered owner's behalf
Job Title	Required only when someone is declaring on behalf of a corporation.
First and Last Name and telephone number of Principal resident other than registered owner	Required only when the property is declared as occupied by friends or family of the registered owner.
First and Last Name of tenant(s)	Required only when the property is declared as leased/rented
Permit Number(s)	Required only when the property is declared as undergoing redevelopment or major renovation(s). City of Vancouver format: 2 alpha, 4-digit year – 5-digit number (e.g. BU2017-12345)
Care facility: Name, Address and phone number, relationship of person receiving care to registered owner, and name of supervising medical professional	Required only when the property is declared as registered owner is in care
Name and contact information for Company (address and telephone number)	Required only when the property is declared as registered owner has a principal residence elsewhere, but occupies property for employment for 180 days
Court File/Order Number	Required only when the property is declared as cannot be occupied under a Court order
Reason that the parcel cannot be occupied as a residential parcel	Required only when the property is restricted to vehicle parking or when the size and/or shape of the lot prevent residential development

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

3. Justification/Rationale

Criteria	Comments
Is the initiative directly related to and necessary for a City program or activity?	Yes, the Vacancy Tax Initiative was enacted by Council on November 16, 2016 (Amended July 11, 2017) to be implemented for the 2017 vacancy reference period.
Is all the information to be collected directly related to and necessary for the City program or activity?	<p>Yes, the initial data that will be collected has been limited to only what is necessary for the City to verify the status declaration of the registered owner.</p> <p>Subsequent auditing and complaint processes will require more extensive data collection and will also refer back to information collected in the declaration. The declaration and audit documentation requirements were developed in conjunction with EY consultants to support the overall integrity of the Vacancy Tax program.</p> <p>The audit and complaint process will be assessed and a separate Privacy Impact Assessment, (PIA: No. 2017-02 Stage II) will be completed when that part of the program is finalized.</p>
Have less intrusive data collection measures been considered that will meet the requirements of the program or activity?	<p>Throughout the project design process, one of the guiding principles was ease and simplicity for property owners to declare their property status.</p> <p>The collection of information at the declaration stage was developed in conjunction with EY to support the fair and equitable application of the tax by supporting an effective audit process post-declaration.</p>
What problem is the system expected to address?	It is a data capture system for making a declaration for a new tax under the Vancouver Charter. In order for the City of Vancouver to manage and administer the Vacancy Tax program, validation of evidence occupancy is required.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

<p>How will the system address this problem?</p>	<p>The system captures data related to property owner's status for a Vacancy Tax program that must be managed and administered to ensure a fair application of benefit or penalty to registered owners.</p>
<p>How will the benefits outweigh any privacy invasion resulting from the acquisition of the registered owner's declaration information?</p>	<p>Some personal data collection is critical to the integrity and success of the program. Asking a registered owner to support their status declaration with limited personal information is integral to good management of the program.</p>
<p>Will each person about whom information is collected give consent in writing?</p>	<p>Terms and Conditions for all channels (Online, Phone, and In Person) include the following consent statement:</p> <ul style="list-style-type: none"> - Online - acceptance by clicking a checkbox encompassing consent and other program Terms and Conditions - Phone - verbal acceptance of Terms and Conditions will be captured by call recording software - In Person – Registered owners will sign a consent form with other Vacancy Tax program Terms and Conditions <p><i>I agree that the City of Vancouver can use the personal information I provide on my Vacant Homes Tax Declaration and any related personal documentation and information, as may be required, for the purposes of administering the Vacant Homes Tax program.</i></p> <p><i>All personal information collected by the City of Vancouver for the purposes of administering the Vacant Homes Tax program is collected, used, stored, shared and protected in accordance with the Freedom of Information and Protection of Privacy Act of British Columbia.</i></p> <p><i>Questions regarding the collection and use of personal information provided as required by the</i></p>

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

	<i>Vacant Homes Tax program should be addressed to the Director, Access to Information and Privacy, City of Vancouver, 453 W 12th Ave, Vancouver, BC V5Y 1V4 or call 3-1-1 within City of Vancouver or 604.873.7000 outside of the City of Vancouver.</i>
Will information about persons be collected directly from the persons themselves and by no other means?	<p>All information is collected directly from the registered owner or their agent/representative at the initial stage, with the exception of the name(s) of friends or family or tenants occupying the property, if declaring as rental property or occupied by friends or family.</p> <p>All Vacancy Tax transactions (online, phone, in-person) will require the registered owner or agent/representative to provide a current registered owner tax access code - a private key that is sent to registered owners as part of their regular tax billing.</p>

Part 2 – Protection of Personal Information

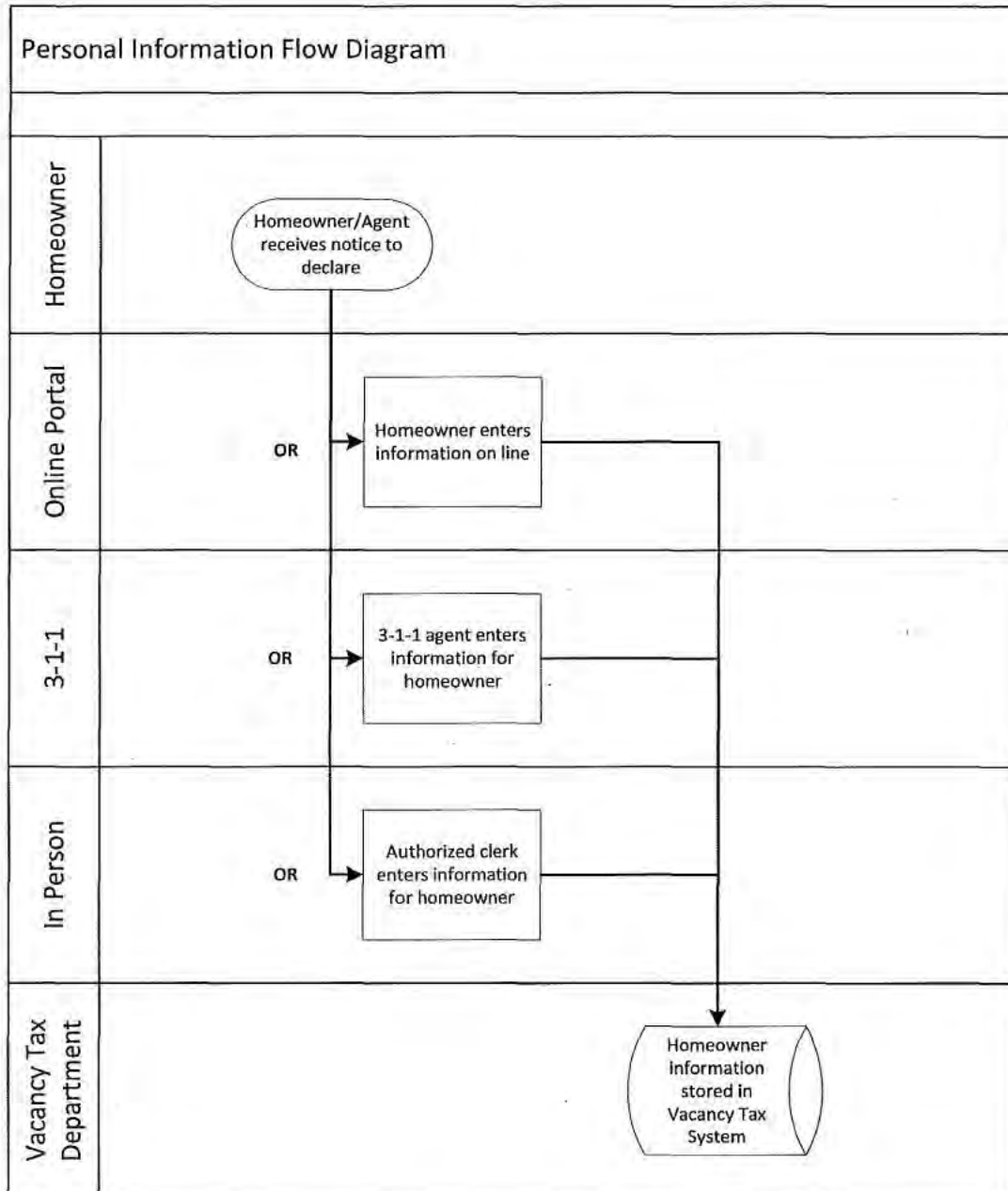
4. Storage or Access outside Canada

The collected information will be stored on premise in City of Vancouver secure data centres

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

5. Personal Information Flow Diagram and/or Personal Information Flow Table



Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

6. Risk Mitigation Table

Risk Mitigation Table				
	Risk	Mitigation Strategy	Likelihood	Impact
1.	Employees could access personal information and use or disclose it for personal purposes	Employees are bound by contractual employment terms and employee access to Vacancy Tax information will be limited to employees involved in Vacancy Tax transactions and inquiries	Low	High
2.	Request may not actually be from client (i.e. their online declaration may be compromised)	All Vacancy Tax transactions (online, phone, in-person) will require the owner or agent/representative to provide a current owner tax access code - a private key that is sent to owners as part of their regular tax billing.	Low	High
3.	Clients' personal information is compromised when transferred to the service provider	All data is hosted on premise at the City of Vancouver's hardened data centre, behind firewalls.	Low	High
4.	Declaration portal is attacked	Portal logon requires a unique pairing of folio number and access code (a private owner key). Portal is designed to prevent brute force attacks and declaration portal is subject to vulnerability testing as part of architectural review and change management processes	Low	High

7. Collection Notice

This information is collected by the City of Vancouver in accordance with the Vancouver Charter and the Freedom of Information and Protection of Privacy Act of British Columbia. The information will be used to administer the City's tax services. If you have questions about the City's collection and use of your personal information, contact the Director of Access to Information and Privacy, 453 West 12th Avenue by phone: 604.873.7999 or email: privacy@vancouver.ca

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Part 3 – Security of Personal Information

8. Description of the physical security measures related to the initiative (if applicable):

On premise servers are located at the City of Vancouver's hardened data center at eComm. The Emergency Operations Centre (EOC) site has 24/7 security, 10ft metal fencing, gated access all eComm staff are required to have an approved enhanced security clearance.

Failover and backup servers are also located at the City of Vancouver Data Center (City Hall) in a controlled access room with on-site physical security.

9. Description of the technical security measures related to the initiative (if applicable):

- The servers are on premise, on a secure managed network, behind firewalls.
- For City staff view access of Vacancy Tax data is restricted by role and named account. Account access is enforced by application security, or active directory security.
- For City staff passwords are encrypted and password changes are forced every 90 days (strong passwords are required with mixed case and numbers).
- Registered owners or agent/representative will access declaration information via access code - a private key that is sent to registered owners are part of their regular tax billing. New access codes can be generated on request with proof of ownership.
- The declaration portal is secured with HTTPS for web and mobile transactions.
- BotDetect CAPTCHA - is integrated into the portal logon process.

10. Branch/department security policies:

Policies

- AG-015-01 - Computing and Telecommunications Facilities - General
- AG-015-02 - Computing and Telecommunications Facilities - Security and Integrity
- AG-015-03 - Computing and Telecommunications Facilities - E-mail Usage
- AG-015-05 - Computing and Telecommunications Facilities - Remote Access
- AG-015-07 - Computing and Telecommunications Facilities - Account Management
- AG-015-09 - Computing and Telecommunications Facilities - Equipment Security
- AG-015-13 - Computing and Telecommunications Facilities - Hardware and Data Disposal
- AG-015-14 - Computing and Telecommunications Facilities - Database Connections
- AE-025-01 - Hiring and Employment - Positions of Trust
- AE-028-01 - Employment - Code of Conduct

Processes

- IT Security Charter / Security 101 Training Course
- Architectural Review Process for new systems and existing system changes (with triggers for security reviews, privacy impact assessments, and system vulnerability testing, including but not limited to penetration testing)

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

- Formal system change process with change logging, scheduling, tracking and approvals via a Change Advisory Board

11. Description of any access controls and/or ways in which the program will limit or restrict unauthorized changes (such as additions or deletions) to personal information:

Entry of personal information will only be done in conjunction with a registered owner access code (online, phone, in-person). Registered owners or agent/representative will be able to query information submitted (online, phone, in-person) upon providing a valid access code. Registered owners or agent/representative can request a new access code at any time, with proof of ownership.

Staff access to personal information related to the declaration will be limited to viewing or cancelling a declaration at the original submitter's request (again requiring a valid access code). A record of who cancelled the declaration and the previous values are maintained in the system.

12. Description of how the program will track who has access to the personal information:

The ability to view declaration information will be governed by system role. Only employees whose job functions directly relate to the administration of the Vacancy Tax will be able to see declaration information.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Part 4 – Accuracy/Correction/Retention of Personal Information

13. How is an individual's information updated or corrected? If information is not updated or corrected (for physical, procedural or other reasons) please explain how it will be annotated? If personal information will be disclosed to others, how will the public body notify them of the update, correction or annotation?

Staff access to personal information related to the declaration will be limited to viewing or cancelling a declaration at the original submitter's request (again requiring a valid access code). A record of who cancelled the declaration and the previous values are maintained in the system.

Registered owners or their agent/representative will be able to query information submitted (online, phone, in-person) upon providing a valid access code.

Once the declaration period closes declaration records will be locked but the system supports annotation of declaration data.

In addition, the Vacancy Tax program has a complaint stage where registered owners or their agent/representative can make an application for the City to review errors or omissions.

The audit and complaint process will be assessed and a separate Privacy Impact Assessment, (PIA: No. 2017-02 II) will be completed when that part of the program is finalized.

14. Does your initiative involve the use of personal information to make decisions that may directly affect individuals? If yes, please explain.

Yes, the information provided by registered owners or their agent/representative relates directly to the application of Tax and to the audit program that protects the integrity of the Vacancy Tax program

The audit and complaint process will be assessed and a separate Privacy Impact Assessment, PIA: No. 2017-02 Stage II will be completed when that part of the program is finalized.

15. If you answered "yes" to question 14, please explain the efforts that will be made to ensure that the personal information is accurate and complete.

Registered owners or their agent/representative will be able to query information submitted (online, phone, in-person) upon providing a valid access code.

Once the declaration period closes declaration records will be locked but the system supports annotation of declaration data. In addition the Vacancy Tax program has a complaint stage where

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

registered owners or their agent/representative can make an application for the City to review errors or omissions.

16. If you answered "yes" to question 14, do you have a record retention and/or disposition schedule that will ensure that personal information is kept for at least one year after it is used in making a decision directly affecting an individual?

A new records classification has been developed to allow for the timely purge of personal information submitted in relation to the Vacancy Tax.

Declaration personal information will be kept for up to 4 years to allow for all Vacancy Tax triggered business process to complete including rolling unpaid Vacancy Tax debt to the regular tax roll.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Part 5 -Approval Signatures

Patrice Impey
General Manager Finance, Risk, SCM
Chief Financial Officer

Signature

Date

Patrice Impey
October 4/2017

Esther Lee
Director – Financial Services

Signature

Date

Esther Lee
October 4/2017

Jessie Adcock, Chief Technology Officer
Contact Responsible for Systems
Maintenance and/or Security

Signature

Date

Jessie Adcock
October 4/2017

RECEIVED and REVIEWED:

Barbara Van Fraassen
Director, Access to Information

Signature

Date

Barbara Van Fraassen
OCTOBER 5/2017

APPROVED:

Sadhu Johnston
City Manager / FOI HEAD

Signature

Date

Sadhu Johnston
October 6, 2017

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

APPENDIX A: VACANCY TAX WEB DECLARATION PROTOTYPE

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Vacancy Tax Web Declaration Prototype

Note: the application is still under development

- There are outstanding changes related to the wording of some options
- Application test data shows years earlier than the 1st tax year (i.e. 2016)
- There are outstanding changes to the Terms and Conditions sections to incorporate consent to use private information described in section 3 above (Will each person about whom information is collected give consent in writing?)
- There are no outstanding changes related to the data fields used to collect personal information



Property status declaration for 2017

Please enter the folio number and access code (6-digit number) located on the Property Tax Notice.

Include the dashes when entering your folio number (e.g. 111-222-33-4444).

Folio

Access code

Next

Figure 1 - folio number and access code (access code is a private registered owner key)

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**


Civic address:

Please select one of the following options.


I am declaring:

As the registered owner

On behalf of the registered owner(s)

 Help with this

On behalf of the incorporated registered owner

 Help with this

Cancel

Next

Figure 2 - Mandatory - all declarants (registered owners and parties declaring on behalf of owners) will fill out this screen

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: s.22(1)

Civic address:

I am declaring: As the registered owner

All fields required unless marked optional:

Owner(s): s.22(1)

Phone number

Email address
(optional)

Confirm email
(optional)

Cancel

Next

Figure 3 - Sometimes Required - registered owners who are self-declaring will fill out this screen

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Property status declaration for 2017

You are making a declaration for:

Folio: s.22(1)

Civic address:

I am declaring: On behalf of the registered owner(s)

All fields required unless marked optional:

Owner

Owner(s): s.22(1)

Phone number

Email address (optional)

Confirm email (optional)

Declarer

First name

Last name

Phone number

Email address (optional)

Confirm email (optional)

Cancel

Next

Figure 4 - Sometimes required - only someone who is declaring on behalf of a registered owner will fill out this screen

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: s.22(1)

Civic address:

I am declaring: On behalf of the incorporated registered owner

All fields required unless marked optional:

Declarer

First name

Last name

Job title

Phone number

Email address (optional)

Confirm email (optional)

Corporation

Owner(s): s.22(1)

Phone number

Cancel

Next

Figure 5 - Sometimes Required - only someone who is declaring on behalf of a registered owner that is a corporation will fill out this screen

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017




Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**
Civic address:

This property was used as a Principal Residence for at least 6 months by the owner.

 Help with this

Yes

No

Cancel

Next

Figure 6 - This multiple choice screen helps guide declarants to choose the correct declaration option

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Please select one of the following options.

A principal residence is defined as: "... 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."

The property listed above was:

The principal residence of the registered owner's or owners' family member or friend for at least six months of 2017

Occupied by a tenant or subtenant for at least six months of 2017, in periods of 30 or more consecutive days

None of the above

Cancel

Next

Figure 7 - This multiple choice screen helps guide declarants to choose the correct declaration option

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: s.22(1)

Civic address:

Property status: Principal residence - Family member or friend

An occupier is defined as a registered owner or a person who occupies residential property with the permission of the registered owner but is not a tenant or subtenant.

All fields required unless marked optional.

Number of occupier(s) in 2016

Occupier 1

First name

Last name

Phone number

Occupier 2

First name

Last name

Phone number

Cancel

Next

Figure 8 - Sometimes required - only for declarants who are claiming - The Principle residence of the registered owner's(s) family member or friend for at least six months of the declaration year

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Property status: Rented

Please provide the names of those listed in the tenancy agreement. If there is more than one name on the tenancy, please separate the name by a comma.

A tenancy agreement is a written contract between a property owner and a tenant specifying the terms and conditions of their rental agreement.

All fields required unless marked optional.

Number of tenancy
agreements in 2016

2

Name(s) on tenancy
agreement 1

Name(s) on tenancy
agreement 2

Cancel

Next

Figure 9 - Sometimes required - only for declarants who are claiming - Occupied by a tenant or subtenant for at least six months of declaration year, in periods of 30 or more consecutive days.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **S.22(1)**

Civic address:

Please select one of the following options.

The property listed above was unoccupied for more than 180 days of the 2017 tax year because:

The property was subject to a strata bylaw as of November 16, 2016, that prohibited rentals altogether or restricted the number of units that may be rented, and the maximum allowable number of rentals had already been reached

The property was not a principal residence, but the registered owner occupied it for at least 180 days of the year to work in the city of Vancouver

The property was either undergoing redevelopment or major renovations where permits had been issued or the lands are vacant, are heritage property or part of a phased development with applications under review

The registered owner, his/her family member or friend, or the tenant or subtenant was undergoing medical care or was residing in a hospital, long term or supportive care facility

Figure 10 - This multiple choice screen helps guide declarants to choose the correct declaration option when seeking an exemption from the tax.

Vacancy Tax Declaration - Stage I

PIA # 2017-02

March 10, 2017

The property's use was limited to vehicle parking, or the shape, size, or other aspect of the property precluded the ability to construct a residential building

The property was under a court order, court proceedings or order of a governmental authority prohibiting occupancy

Legal ownership of the property changed during the year or the property was used as a principal residence for part of 2017 and occupied by a tenant(s) in periods of at least 30 consecutive days for part of 2017 for an aggregate of at least 6 months

None of the above

Cancel

Next

Figure 11 - (continued from Figure 9) This multiple choice screen helps guide declarants to choose the correct declaration option when seeking an exemption from the tax.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: s.22(1)

Civic address:

Property status: Exempt - Work

All fields required unless marked optional:

Employer name

Street address

City

Phone number

Country

Canada

USA

Other

Figure 12 Sometimes required - only for declarants who are claiming - The property was not a principal residence, but the registered owner occupied it for at least 180 days of the year in order to work in the City of Vancouver

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Country

☐ Canada

☐ USA

☐ Other

Please select one of the following options.

The registered owner was:

Options

☐ Self-employed, but the nature of the work required a physical presence in the City of Vancouver

☐ Working for a company with offices outside the City of Vancouver, but the nature of the work required a physical presence in the city

☐ Working for a company with offices in the City of Vancouver

Cancel

Next

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Property status: Exempt - Development / redevelopment

The property was either undergoing redevelopment or major renovations where permits had been issued or the lands are vacant, are heritage property or part of a phased development with applications are under review.

Please select which option is applicable to the above property:

**Renovation /
redevelopment option**

Undergoing redevelopment or major renovation with permits issued

Redevelopment or development of residential property without existing dwelling units, but permits under review

Heritage preservation with permits under review

Redevelopment or development as residential property as part of a phased development with rezoning application under review

Redevelopment or development as residential property as part of a phased development with approved rezoning, but permits under review

Redevelopment or development as residential property as part of a phased development with approved rezoning, and construction has commenced

Cancel

Next

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**
Civic address:

Property status: Exempt - Development / redevelopment

Please enter the permit number issued for active construction by the City of Vancouver.
Include the dashes when entering the permit number (e.g.: XX-YYYY-1111)

All fields required unless marked optional:

Issued permit number

Description of renovation /
redevelopment project

Cancel

Next

Figure 15 - Sometimes required - Sometimes required - only for declarants who are claiming - a renovation or redevelopment option from Figure 13

Vacancy Tax Declaration - Stage I PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **S.22(1)**
Civic address:

Property status: Exempt - Owner in care

All fields required unless marked optional:

Name of person receiving
care

Relationship to registered
owner(s)

Name of supervising
medical professional

Care facility

Name of facility

Street address

City

Country

- ☐ Canada
- ☐ USA
- ☐ Other

Phone number

Cancel

Next

Figure 16 - Sometimes required - only for declarants who are claiming - The registered owner, his/her family member or friend, or the tenant or subtenant was receiving long-term-in patient, medical, or supportive care.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: s.22(1)

Civic address:

Was the title to the residential property transferred during 2017?

Yes

No

Cancel

Next

Figure 17 Sometimes required - only for declarants who are claiming exemption from the tax by virtue of a property transfer.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Was the property used as a principal residence for part of 2017 and occupied by a tenant(s) in periods of at least 30 consecutive days for part of 2017 for an aggregate of at least 6 months?

Yes

No

Cancel

Next

Figure 18 This multiple choice screen helps guide declarants to choose the correct declaration option when seeking an exemption from the tax.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Declaration type: Principal residence / Exempt

Please provide the breakdown of who used the property as a principal residence or who occupied it as a tenant in periods of at least 30 consecutive days for part of 2017 for an aggregate of at least 6 months. Select all that apply:

☐ By Owner

Owner name

☐ By family and/or friends

How many family and/or
friends?

Select...

☐ By Tenants

How many tenancy
agreements?

Select...

Cancel

Next

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Declaration type: Exempt - Court order

All fields required unless marked optional.

Court file/order number

Cancel

Next

Figure 20 - Sometimes required - only for declarants who are claiming - The property was under a court order prohibiting occupancy

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

You are making a declaration for:

Folio: **s.22(1)**

Civic address:

Property status: Exempt - Not able to be occupied

Please select one of the following options.

Lawful use is designated for all properties, such as a lawful use as a home (for Class 1 Residential).

The property listed above was unoccupied for more than 180 days of 2017 because:

Reason

The lawful use of the property is limited to vehicle parking

A residential building cannot be constructed on the property as a result of its size, shape, or inherent limitation

Cancel

Next

Figure 21- Sometimes required - only for declarants who are claiming - The property's use was limited to vehicle parking, or the shape, size, or other aspect of the property precluded the ability to construct a residential building

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

This declaration will be submitted for review by the Collector of Taxes.

If the property is selected for audit, the registered owner(s) will be asked to provide information or evidence to verify this declaration. Learn more about Empty Homes Tax enforcement and penalties

Please review the declaration for:

Folio: **s.22(1)**
Civic address:

Property status: Vacant

Based upon the information provided in your declaration, and pending confirmation from the Collector of Taxes,

VACANCY TAX WILL APPLY

for this property for 2017. Once reviewed and confirmed by the Collector of Taxes, a Vacancy Tax Notice will be issued in March 2018 for 1% of the 2017 assessed taxable value of the property.

Information provided during declaration:

Owner

Owner(s): **s.22(1)**
Phone number: 123456

Edit 

Email confirmation

Email confirmation to:

Figure 22- Optional - email confirmations are optional

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

Email confirmation

Email confirmation to:

To declare, you must agree to the following.

- ☐ I certify that the information provided in this declaration is true and correct as per the terms and conditions.

If the registered owner does any of the following, the property will be deemed vacant and subject to the tax and the registered owner may also be subject to fines of up to \$10,000 per day:

- Fails to make a property status declaration
- Makes a false property status declaration or fails to correct a false property status declaration
- Fails to provide required information or to submit required evidence to the Collector of Taxes
- Provides false information or submits false evidence to the Collector of Taxes

Cancel

Declare

Figure 23 - (continued from figure 21)

Note – this screen will be changed to include the consent statement for collecting private information from Section 3 of this document.

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017



Property status declaration for 2017

✓ You have completed your 2017 Property Status Declaration.

Please keep a copy of this declaration confirmation for your records.

Print 

A declaration has been submitted for:

Folio: s.22(1)

Civic address:

Completed date: Sep 28, 2017

Property status: Principal residence

Based upon the information provided in your declaration, and pending confirmation from the Collector of Taxes,

NO VACANCY TAX WILL APPLY

for this property for 2017. Your declaration will be reviewed by the Collector of Taxes and at any time up to December 31, 2019, you may be required to provide additional information or evidence to verify your property status declaration. Failure to do so will result in the application of the tax and may attract additional fines or penalties.

Information provided during declaration:

Owner

Owner(s): s.22(1)

Phone number: 6041231234

Email: Test@test.com

Record #: 134925

Confirmation emailed to: Test@test.com

Figure 24 - Confirmation screen

Vacancy Tax Declaration - Stage I
PIA # 2017-02

March 10, 2017

APPENDIX B: VACANCY TAX BY-LAW NO. 11674

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

Part 1 – General

Department Name:	City of Vancouver – Finance, Risk and Supply Chain Management - Financial Services – Revenue Services		
PIA Drafter:	Barbara J. Van Fraassen, Director of Access to Information Rod Macdonald, Business Analyst (Permits, Licences, Property & Taxation Program)		
Email:	Barbara.vanfraassen@vancouver.ca	Phone:	604-873-7999
	rod.macdonald@vancouver.ca		604-873-7730
Executive Sponsor:	Patrice Impey, General Manager, Finance, Risk and Supply Chain Management/CFO		
Email:	Patrice.impey@vancouver.ca	Phone:	604-873-7610

1. Description of the Initiative

The Vacancy Tax is a new City of Vancouver municipal tax on Class 1 – Residential properties that are unoccupied for more than 180 days within a calendar year. To identify which homes are unoccupied for more than 180 days within a calendar year, the Vacancy Tax program will be asking all registered owners or their agent / representative (herein referred to just “registered owner”) to submit a property status declaration regarding the status of their property, for the previous calendar year, to the Collector of Taxes within the City of Vancouver Revenue Services Department.

The registered owner will be required to choose one of the following as the status of their property on the Declaration:

- Occupied as principal residence
- Rented for more than 6 months (in periods of at least 30 consecutive days)
- Unoccupied for more than 180 days
- Exemption due to:
 - Property cannot be legally rented under strata by-laws
 - Not principal residence, but property occupied by the registered owner for full-time work in Vancouver
 - Property undergoing redevelopment or major renovations
 - Registered owner is undergoing medical care or residing in a hospital or care facility
 - Registered owner deceased - grant of probate or administration pending
 - Legal ownership of the property has been transferred
 - Court order or order of a governmental authority

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

December 15, 2017
Amended March 1,
2018

- Limited use as a residential property

The registered owner will be asked to provide evidence to support their status declaration. The information requested may be different depending on the property status. It will be used to validate the registered owner's property status.

STAGE II: AUDITS & COMPLAINTS

The Provincial Legislature authorized the City to impose a vacancy tax through amendments to the Vancouver Charter, [SBC 1953], c. 55 (the "Charter") which came into force on July 28, 2016 (the "Vacancy Tax Amendments"). The Vacancy Tax Amendments added eight sections to the Charter (section 615-622) under "Part XXX – Vacancy Tax". Vancouver City Council enacted the Vacancy Tax By-Law No. 11674 on November 16, 2016 (the "Vacancy Tax By-Law") exercising the powers authorized under the Vacancy Tax Amendments.

Sections 618(c) and 620(b) - (d) of the Charter expressly permit the City as part of the property status declaration to collect information to support and evidence to verify the declaration. While the Charter expressly authorizes the City to collect information and evidence at the same time as the property status declaration, the City has elected as a practical matter to separate the process into subsequent stages.

Section 2.2 of the Vacancy Tax By-Law establishes the circumstances in which property is considered to be unoccupied and section 2.3 establishes when an unoccupied property is considered vacant and taxable. Sections 3.1 to 3.8 of the Vacancy Tax By-Law set out the types of uses for the property where the vacancy tax is not payable even though the property may have been unoccupied for more than 180 days. Section 4.5 requires registered owners, or authorized representatives, to submit a property status declaration "in the form and manner required by the City". This section referentially incorporates sections 618(c) and 620 of the Charter. The property status declaration, among other things, sets out whether the property falls under one of the types of uses where the vacancy tax is not payable.

Sections 4.6 – 4.10 of the Vacancy Tax By-Law provides the authority for the Collector of Taxes to require a registered owner to submit evidence to verify a property status declaration. The type and form of information to be collected is particularized in sections 4.7 and 4.9 of the Vacancy Tax By-Law (set out in more detail below).

Property Status Declarations are the subject of PIA # 2017-02 – Stage I – Vacancy Tax Declaration. For the remainder of this document the process by which the City requests Registered Owners to submit additional information and evidence will be referred to as the City's Audit process.

Section 6 of the Vacancy Tax By-law outlines a complaint and review process whereby registered owners can submit a complaint to the Vacancy Tax Review Officer regarding a decision to impose

Vacancy Tax Audit & Complaint ***PIA # 2017-02 - Stage II - Amended***

December 15, 2017
Amended March 1,
2018

the Vacancy Tax. For the remainder of this document this process will be referred to as the City's Complaint process.

Section 6 also outlines the process for a registered owner to request a review of a complaint determination of the Vacancy Tax Review Officer by the Vacancy Tax Review Panel. The Review process will be the subject of a subsequent PIA, (PIA # 2017-02 – Stage III – Vacancy Tax Review).

For the purposes of the privacy impact assessment the Audits and Complaints are grouped together for the following reasons:

- Similar information and evidence can be provided for both processes.
- In many cases the processes are linear and dependent.
- Information and evidence reviewed in making a determination in the Audit Process will form part of the evidentiary record if referred to the Complaint Process.
- The information and evidence collected is stored and protected in the same system.
- The triggers for record retention are based on when the associated transaction steps are finalized.

Administration of the Vacancy Tax program is based on the following principles:

- A presumption of honesty for registered owners submitting their property status declarations.
- The initial information collected during the declaration stage is limited to the minimal amount required to support the declaration.
- Requirements to submit additional information or evidence through the Audit process applies to only a subset of registered owners who have submitted a property status declaration.
- Requirements to submit additional information or evidence through the Complaint process applies only to new evidence. If an Audit proceeds to a complaint there is no requirement to resubmit the same evidence.

Vacancy Tax Audit & Complaint ***PIA # 2017-02 - Stage II - Amended***

December 15, 2017
Amended March 1,
2018

The type of evidence requested is determined by the type of property status reported by the registered owner in order to limit the collection of personal information. Registered owners are only required to provide evidence to verify the type of property status reported. See Appendix B for the types of information required for verification of each reported status.

The Audit Selection Process

The City will audit a subset of property status declarations to ensure the integrity of the Vacancy Tax program and that the tax is being applied fairly. Some registered owners will be contacted by the City to substantiate the information provided in the property status declaration to answer questions and provide evidence.

The City engaged Ernst & Young LLP to aid in developing its audit process to provide third party review. The Vacancy Tax Program follows best practices from provincial and federal tax programs.

Random Audits

The City will select a percentage of property status declarations randomly for audits. The Audit program will be governed by an internal privacy review when selecting data sources for random audits. The Manager of Vacancy Tax will work with a Privacy Analyst reporting to the Director of Access to Information to assess the data sources for all audits.

Risk based Audits

The City will conduct targeted audits on files based on a number of risk factors. Risk assessments will include information from internal City processes and public tips and complaints. Public tips are collected as per s.26 (b) of FIPPA, this information forms the basis for investigations that could lead to a penalty or sanctions being imposed pursuant to sections 7.1 to 8.3 of the Vacancy Tax By-law.

The City will not access supporting information from other public bodies without an information sharing agreement. Currently, none have been entered into to support the Vacancy Tax program.

The Audit program will be governed by an internal privacy review when selecting data sources for targeted audits. The Manager of Vacancy Tax will work with a Privacy Analyst reporting to the Director of Access to Information to assess the data sources for all targeted audits.

Vacancy Tax Audit & Complaint ***PIA # 2017-02 - Stage II - Amended***

December 15, 2017
Amended March 1,
2018

Audit Process

Registered owners of properties selected for audit will be contacted by the City to provide information and evidence to support their submitted declaration. Submission of evidence will be via an on-line portal or in-person. Registered owners will be required to provide:

- Answers to clarifying questions specific to the type of declaration submitted
- Evidence specific to the type of declaration. Registered owners can choose which pieces of evidence they would like to provide to support their declaration.

See Appendix B for required questions and evidence.

After an auditor has assessed the information and evidence, the City will notify the registered owner whether the declaration is accepted or the property is determined vacant. Registered owners of a property determined vacant will receive a bill for the Vacancy Tax.

Status of Audit Process

On January 4, 2018, the City conducted an initial test sample of 17 audits based on the declaration type exemption for renovation or redevelopment. A further 10 audits under the same exemption were conducted on January 25, 2018. The City selected this type of audit as it does not require the collection of any additional personal information. On January 27, 2018, the City conducted a further test sample of approximately 100 audits on the remaining declaration types, with the exception of Owner in Care, Permitted Occupant, and Limited Use Residential Property. The purpose of this initial sample is to assess the practical functioning of the Audit Process.

Complaints Process

Complaints are a registered owner-initiated process which allows owners to correct errors or omissions (made by the owner or the City) and allow owners to dispute the levy of the Vacancy Tax after receiving a Vacancy Tax Notice. Complaints will be in response to one of three situations:

- A registered owner who declared vacant in error and wants to provide evidence that the property should not be subject to the Vacancy Tax.
- A registered owner who did not provide a property status declaration by the deadline and wants to provide evidence that their property should not be subject to the Vacancy Tax.
- A registered owner of a property which was determined vacant as a result of an audit wants to provide evidence that their property should not be subject to the Vacancy Tax.

Registered owners will provide information and evidence to support their property status declaration. For registered owners who did not submit a declaration, the complaints process will allow them to submit evidence to support either occupancy or exemption of the property. The types of information

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

December 15, 2017
Amended March 1,
2018

and evidence collected during the complaints process will be similar to that collected during audits. Refer to Appendix B for additional information.

Submission of evidence will be via an on-line portal or in-person. Registered owners will be required to provide:

- Answers to clarifying questions specific to the type of declaration if previously submitted.
- Evidence specific to the type of declaration or occupancy or exemption. Registered owners can choose which pieces of evidence they would like to provide to support their declaration.

After the Vacancy Tax Review Officer has assessed the information and evidence provided, the registered owner will be notified whether the declaration is accepted or rejected. The Vacancy Tax Review Officer will work with a Privacy Analyst reporting to the Director of Access to Information to provide oversight of the types of evidence to be provided and list of questions to be used to ensure FIPPA compliance.

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Audits & Complaints – Information & Evidence

The Collector of Taxes may require a registered owner to submit evidence to verify a property status declaration. The type and form of information to be collected is defined in the by-law:

Requirement for further information

4.7 The Collector of Taxes may require a registered owner to provide information at any time and for a period of up to two years after the applicable vacancy reference period respecting:

- (a) the property;
- (b) the identity and address of the registered owner;
- (c) the identity and address of any person occupying the property;
- (d) the status of the property; and
- (e) the nature of the occupancy of the property during the vacancy reference period.

Requirement to submit evidence

4.8 The Collector of Taxes may require a registered owner to submit evidence to verify a property status declaration and the status of the property.

Type and form of information and evidence

4.9 The information or evidence required by the Collector of Taxes pursuant to this by-law may include but is not limited to:

- (a) copies or certified copies of:
 - i. ICBC vehicle insurance and registration,
 - ii. government-issued personal identification, including, without limitation, driver's license, BCID card, British Columbia Services Card,
 - iii. Medical Services Plan or ambulance invoice,
 - iv. income tax returns and notices of assessment,
 - v. tenancy agreements,
 - vi. wills, grants of probate, or grants of administration,
 - vii. employment contracts, pay statements or records of employment,
 - viii. verification of residence in long term or supportive care,
 - ix. verification of educational enrolment form,
 - x. separation agreements,
 - xi. court orders,
 - xii. insurance certificates for homeowners or tenants insurance,
 - xiii. strata by-laws, minutes of strata meetings or records prepared or maintained by the strata; and
- (b) statutory declarations or affidavits regarding the status of the property.

Power to request particulars from registered owner

4.10 The Collector of Taxes may require a registered owner who has not submitted a completed property tax declaration form, to provide information or submit evidence in accordance with 4.7, 4.8 or 4.9 of this by-law.

Request for further information or evidence

6.5 Upon receiving a notice of complaint, the vacancy tax review officer may require the registered owner to provide any of the information or evidence that is set out in Sections 4.7, 4.8 and 4.9.

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

*December 15, 2017
Amended March 1,
2018*

Data-linking Initiative

1. Personal information from one database is linked or combined with personal information from another database;	No
2. The purpose for the linkage is different from those for which the personal information in each database was originally obtained or compiled;	No
3. The data linking is occurring between either (1) two or more public bodies or (2) one or more public bodies and one or more other entities.	No

Common or Integrated Program or Activity

1. This initiative involves a program or activity that provides a service (or services);	No
2. Those services are provided through: (a) a public body and at least one other public body or other entity working collaboratively to provide that service; or (b) one public body working on behalf of one or more other public bodies or other entities;	No
3. The common or integrated program/activity is confirmed by a written agreement signed by the City Manager, the City Clerk or the Director of Legal Services.	No

1. Systems Utilized

Two internal City systems will be used to administer the Vacancy Tax program:

- System #1 to collect and store initial property status declarations and manage tax billing and payment
- System #2 to administer the Audits and Complaint processes.

Details from the property status declaration will be stored in both systems but records retention policies and purge processes are common across systems.

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

Other Data Bases that may be accessed:

System	Purpose	Comment	Collection Authority
Tempest - Land Inquiry	Information is received from BC Assessment and would be used to verify Land Title Office information	Information is publically accessible and relates directly to the property. Personal information collected includes name and address of the registered owner.	Sections 26(a), 26(c), 27(1)(c)(iv), and 27(1)(b) of FIPPA (referencing sections 33.1(1)(c), 33.1(1)(c.1), 33.2(a), 33.2(c), 33.3, 71)
Court Services Online	Used to verify specific court orders that prohibit occupancy	Information is publically accessible and relates directly to the property. The City has legal authority to collect this information.	Section 3(1)(a) Sections 26(a), 26(c), 27(1)(c)(iv), and 27(1)(b) of FIPPA (referencing sections 33.3 and 71)
POSSE - Development Permits and Licensing	Used to verify specific permit number to determine if declarant qualifies for exemption	Information is publically accessible and relates directly to the property. Personal information collected includes the name, address and contact information of the registered owner.	Sections 26(a), 26(c), 27(1)(c)(iv), and 27(1)(b) of FIPPA (referencing sections 33.1(1)(a.1), 22(4)(i), 33.1(1)(c), 33.1(1)(c.1), 33.2(a), 33.2(c), 33.3, and 71)

2. Elements of Information or Data

STAGE II: AUDIT AND COMPLAINT	
DATA ELEMENT	COMMENT
Property Status Declaration information from System #1	See Appendix A for a listing of declaration information
First Name	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative
Last Name	Required for account setup and when providing

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	evidence as a registered owner, registered owner's representative or corporation representative
Phone Number	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative
E-mail Address	Required for account setup but optional when providing evidence as a registered owner, registered owner's representative or corporation representative
Password	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative
Company Name	Required when providing evidence as a corporation representative
Security Question for Password Reset	Required for account setup
Folio	Required when providing evidence as a registered owner, registered owner's representative or corporation representative
Access Code	Required when providing evidence as a registered owner, registered owner's representative or corporation representative
Standard Question Responses (specific to property status)	Required when providing evidence as a registered owner, registered owner's representative or corporation representative A copy of standard questions as of February 2018 appears in Appendix B
Evidence Uploads (specific to property status)	Required when providing evidence as a registered owner, registered owner's representative or corporation representative A copy of evidence items as of February 2018 appears in Appendix B

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

3. Justification/Rationale

Criteria	Comments
Is the initiative directly related to and necessary for a City program or activity?	Yes, the Vacancy Tax Initiative was enacted by Council on November 16, 2016 (Amended July 11, 2017) to be implemented for the 2017 vacancy reference period.
Is all the information to be collected directly related to and necessary for the City program or activity?	Yes, the process will refer back to information collected in the declaration, which was limited to only what was necessary for the City to verify the status declaration of the registered owner. The audit and/or complaint processes require more extensive data collection because the registered owner or their representative must provide documentation to support the Property Vacancy Status. The audit and/or complaint documentation requirements were developed in consultation with EY Canada to support the overall integrity of the Vacancy Tax program.
Have less intrusive data collection measures been considered that will meet the requirements of the program or activity?	<p>Throughout the project design process, one of the guiding principles was ease and simplicity for registered owners to declare their property status.</p> <p>The collection of information at the audit and/or complaint stage was developed in consultation with EY Canada to support the fair and equitable application of the tax with an effective audit and/or complaint process post declaration.</p> <p>Based on recommendations from EY Canada, the City of Vancouver has identified the most appropriate types of information and evidence and has limited collection to the minimum required to ensure the integrity of the audit and complaints processes.</p>
What problem is the system expected to address?	In order for the City of Vancouver to manage and administer the Vacancy Tax program, validation

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>of evidence occupancy is required.</p> <p>This is a data capture system whereby documentation supporting the Property Vacancy Status Declaration can be submitted for the audit and/or complaint process.</p>
How will the system address this problem?	The system captures data related to a registered owner's status for a Vacancy Tax program that must be managed and administered to ensure a fair application of benefit or penalty to registered owners.
How will the benefits outweigh any privacy invasion resulting from the acquisition of the registered owner's declaration information?	Some personal data collection is critical to the integrity and success of the program. Asking a registered owner to support their status declaration with limited personal information is integral to good management of the program.
Will each person about whom information is collected give consent in writing?	<p>Primary channel for declaration is online.</p> <p>Terms and Conditions for all channels (Online, Phone, and In Person) include the following consent statement:</p> <ul style="list-style-type: none"> - Online - acceptance by clicking a checkbox encompassing consent and other program Terms and Conditions - Phone - verbal acceptance of Terms and Conditions will be captured by call recording software - In Person – Registered owners will sign a consent form with other Vacancy Tax program Terms and Conditions <p><i>I agree that the City of Vancouver can use the personal information I provide on my Vacant Homes Tax Declaration and any related personal documentation and information, as may be required, for the purposes of administering the Vacant Homes Tax program.</i></p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p><i>All personal information collected by the City of Vancouver for the purposes of administering the Vacant Homes Tax program is collected, used, stored, shared and protected in accordance with the Freedom of Information and Protection of Privacy Act of British Columbia.</i></p> <p><i>Questions regarding the collection and use of personal information provided as required by the Vacant Homes Tax program should be addressed to the Director, Access to Information and Privacy, City of Vancouver, 453 W 12th Ave, Vancouver, BC V5Y 1V4 or call 3-1-1 within City of Vancouver or 604.873.7000 outside of the City of Vancouver.</i></p>
<p>Will information about persons be collected directly from the persons themselves and by no other means?</p>	<p>For all declaration statuses, with the exception of Permitted Occupant and in some circumstances, Owner in Care, personal information and evidence will be collected directly from that person, or their agent / representative.</p> <p><u>Permitted Occupant Declarations</u></p> <p>For the Permitted Occupant Category, personal information and evidence will be collected either directly or indirectly from third parties who occupy/occupied the registered property. This information will be used to support the occupancy status declared by the registered owner. Registered owners and their permitted occupants will be provided with a letter, a copy of which is included in Appendix C, and permitted occupants will be asked to provide supporting documentation either directly to the City or indirectly through the registered owner. Consent will be required for both direct and indirect collection of this information and permitted occupants will not face any penalties if they chose not to participate.</p>

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Permitted occupants choosing to submit their information directly may do so either by registered mail or in person at City Hall. All information submitted directly to the City must be accompanied by signed Consent Form A, a copy of which is included at Appendix D.

If permitted occupants choose to submit through the property's registered owner, they will provide the relevant documentation to the registered owner and the registered owner will upload the information via the online compliance portal. Information submitted via the registered owner must be accompanied by signed Consent Form B, a copy of which is included at Appendix E. Any information not accompanied by a signed consent form will be immediately deleted from the system.

Owner-in-Care Declarations

For the Owner-in-Care Category, personal information and evidence will only need to be collected directly from the registered owner, or their agent / representative. In most cases, if a permitted occupant or tenant or subtenant occupied the property, then this category is not required as there are other categories available for such purposes. In a small number of cases, a registered owner may claim the exemption where a tenant or subtenant or a permitted occupant did not occupy the property because they were receiving medical care or were residing in a hospital, long term or supportive care facility. In these cases, the City has built a process similar to that under "permitted occupant" to allow third-party information to be received, but only where a third-party consent form has been completed and signed by that third-party.

Registered owners and the person who received medical care or resided in long term care will be provided with a letter, a copy of

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

*December 15, 2017
Amended March 1,
2018*

which is included in Appendix F, and these persons will have the option of providing their documentation either directly to the City or indirectly through the registered owner.

Persons choosing to submit their information directly will either use registered mail or submit in person at City Hall. All information submitted directly to the City must be accompanied by signed Consent Form A, a copy of which is included at Appendix G.

If they choose to submit through the property's registered owner, they will provide the relevant documentation to the registered owner and the registered owner will upload the information via the online compliance portal. Information submitted via the registered owner must be accompanied by signed Consent Form B, a copy of which is included at Appendix H. Any information not accompanied by a signed consent form will be immediately deleted from the system.

If registered owners declare that they received medical care or were in care during the vacancy reference period, they will need to provide supporting documentation directly to the City.

Tax Access Code

All Vacancy Tax transactions (online, phone, in-person) conducted by the registered owner or agent/representative will require the current registered owner's tax access code - a private key that is sent to registered owners as part of their regular tax billing. Third parties do not have access to this code and cannot access a registered owner's personal information. Information provided by third parties, such as permitted occupants, will be submitted under the property's registered address or folio number. Using the registered address or folio number, City staff will identify the correct

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	property tax file and will upload the information to that file.
--	--

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

December 15, 2017
Amended March 1,
2018

Part 2 – Protection of Personal Information

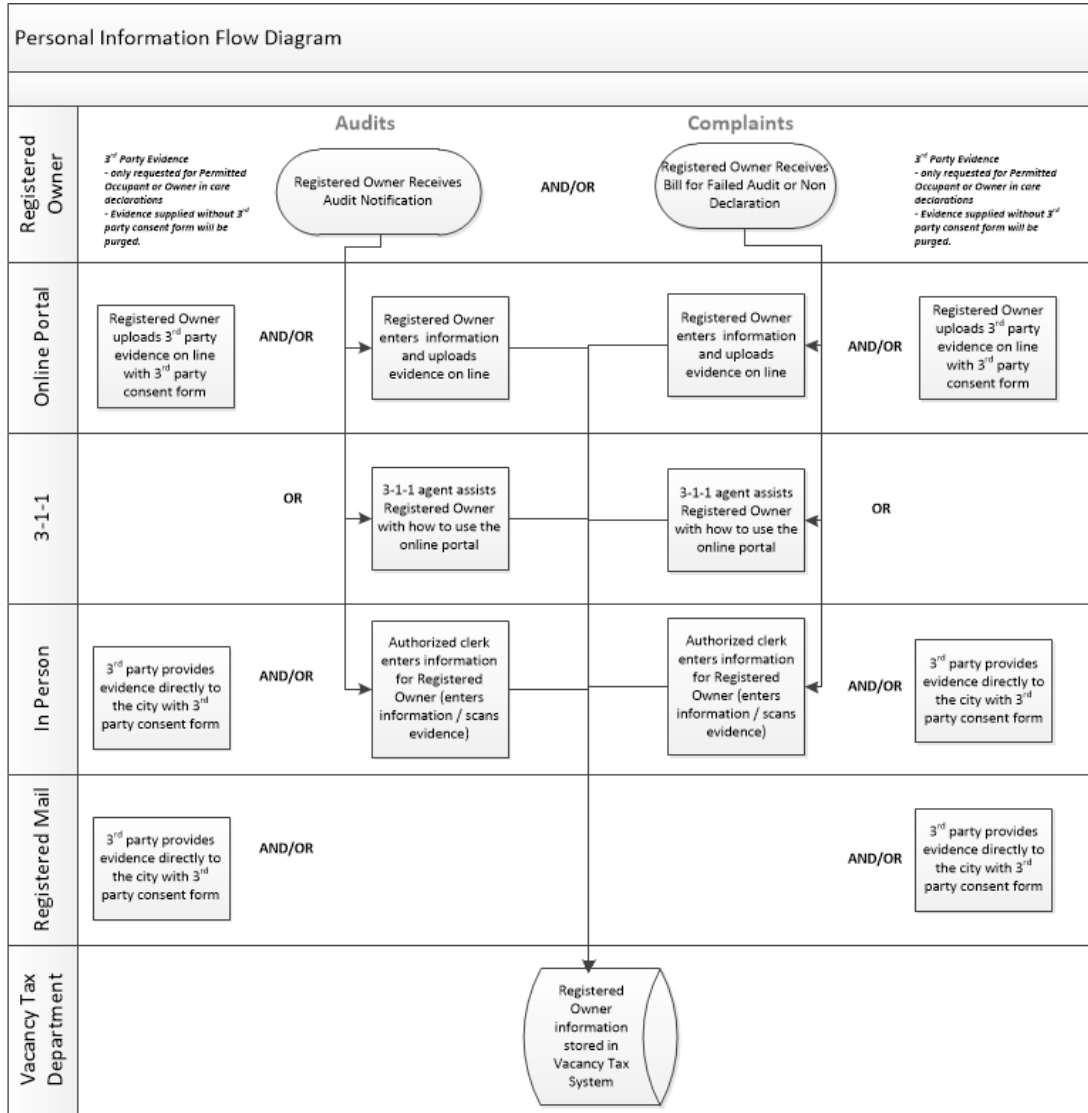
4. Storage or Access outside Canada

The collected information will be stored on premise in City of Vancouver secure data centres.

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

5. Personal Information Flow Diagram and/or Personal Information Flow Table *Amended



Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

*December 15, 2017
Amended March 1,
2018*

6. Risk Mitigation Table

Risk Mitigation Table				
	Risk	Mitigation Strategy	Likelihood	Impact
1.	Employees could access personal information and use or disclose it for personal purposes	Employees are bound by contractual employment terms and employee access to Vacancy Tax information will be limited to employees involved in Vacancy Tax transactions and inquiries.	Low	High
2.	Request may not actually be from client (i.e. their online declaration may be compromised)	All Vacancy Tax transactions (online, phone, in-person) will require the registered owner or agent / representative to provide a current owner tax access code -- a private key that is sent to registered owners as part of their regular tax billing. Additionally, information and evidence online will be submitted via an online account registered owners create with password resets going to an e-mail they control.	Low	High
3.	Clients' personal information is compromised when transferred to the service provider	All data is hosted on premise at the City of Vancouver's hardened data centre, behind firewalls.	Low	High
4.	Declaration portal is attacked	Portal logon is via an online account registered owners create with password resets going to an e-mail they control. Portal is designed to prevent brute force attacks and declaration portal is subject to vulnerability testing as part of architectural review and change management processes.	Low	High
5	Registered Owner's account is compromised	Once a registered owner submits their evidence the answers to questions and the ability to open uploaded attachments is removed. This design is implemented to	Low	Low

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

		protect personal information in the unlikely event that the registered owner's portal account is compromised.		
6.	Registered owner may supply information about a third party without their authorization.	Evidence related to a third party will only be accepted if received with a completed consent form. Any information not accompanied by a signed consent form will be immediately deleted from the system.	Medium	High

7. Collection Notice

This information is collected by the City of Vancouver in accordance with the Vancouver Charter, the Vacancy Tax By-law and the Freedom of Information and Protection of Privacy Act of British Columbia. The information will be used to administer the City's tax services. If you have questions about the City's collection and use of your personal information, contact the Director of Access to Information and Privacy, 453 West 12th Avenue by phone: 604.873.7999 or email: privacy@vancouver.ca

Part 3 – Security of Personal Information

8. Description of the physical security measures related to the initiative (if applicable):

On premise servers are located at the City of Vancouver's hardened data center at eComm. The Emergency Operations Centre (EOC) site has 24/7 security, 10ft metal fencing, gated access and all eComm staff are required to have an approved enhanced security clearance.

Failover and backup servers are also located at the City of Vancouver Data Center (City Hall) in a controlled access room with on-site physical security.

9. Description of the technical security measures related to the initiative (if applicable):

- The servers are on premise, on a secure managed network, behind firewalls.
- City staff 'view' access of Vacancy Tax data is restricted by role and named account. Account access is enforced by application security, or active directory security.
- City staff passwords are encrypted and password changes are forced every 90 days (strong passwords are required with mixed case and numbers).

Vacancy Tax Audit & Complaint ***PIA # 2017-02 - Stage II - Amended***

December 15, 2017
Amended March 1,
2018

- Registered owners will access information via an online via an account they create with password resets going to an e-mail they control. Password resets also require correctly answering a security question. Initial account set up will also require tax access code - a private key that is sent to registered owners as part of their regular tax billing.
- The portal is secured with HTTPS for web and mobile transactions.
- BotDetect CAPTCHA - is integrated into the portal logon process

10. Branch/department security policies:

Policies

- AG-015-01 - Computing and Telecommunications Facilities - General
- AG-015-02 - Computing and Telecommunications Facilities - Security and Integrity
- AG-015-03 - Computing and Telecommunications Facilities - E-mail Usage
- AG-015-05 - Computing and Telecommunications Facilities - Remote Access
- AG-015-07 - Computing and Telecommunications Facilities - Account Management
- AG-015-09 - Computing and Telecommunications Facilities - Equipment Security
- AG-015-13 - Computing and Telecommunications Facilities - Hardware and Data Disposal
- AG-015-14 - Computing and Telecommunications Facilities - Database Connections
- AE-025-01 - Hiring and Employment - Positions of Trust
- AE-028-01 - Employment - Code of Conduct

Processes

- IT Security Charter / Security 101 Training Course
- Architectural Review Process for new systems and existing system changes (with triggers for security reviews, privacy impact assessments, and system vulnerability testing, including but not limited to penetration testing)
- Formal system change process with change logging, scheduling, tracking and approvals via a Change Advisory Board

11. Description of any access controls and/or ways in which the program will limit or restrict unauthorized changes (such as additions or deletions) to personal information:

Entry of personal information provided by the registered owner will only be done in conjunction with an owner access code (online, phone, in-person). Registered owners will be able to query the document types they submitted (online, phone, in-person) upon logging into their account or providing a valid access code (for phone and in-person). **Examples of document types are drivers licence, Tenancy Agreement, etc. Document contents are never visible to any party.**

Third parties, such as permitted occupants, do not have access to the owner's access code and cannot access a registered owner's personal information. Third parties can directly submit information to the City in person or via registered mail. Such information will be submitted under the property's registered address or folio number, and using this information City staff will identify

Vacancy Tax Audit & Complaint ***PIA # 2017-02 - Stage II - Amended***

December 15, 2017
Amended March 1,
2018

the correct property tax file and will upload the information to that file. Registered owners will not be able to view, alter or delete any information submitted directly to the City by a third party.

Staff access to personal information related to information and evidence will be restricted to a small group of auditors and review officers.

12. Description of how the program will track who has access to the personal information:

The City has implemented role-based security, and access to systems is limited to a need-to-know basis. System administrators must ensure access privileges are limited to information required by users in the course of their duties. User accounts are assigned to specific users who are responsible for actions taken by that account. Users are prohibited from accessing unauthorized data and from logging into accounts that users are not expressly authorized to access. Violation of these rules could lead to disciplinary action. All assigned staff members have received dedicated privacy training to emphasize their privacy obligations.

User accounts are maintained by Technology Services, and system changes are logged and audited. When a user changes roles, their change in status must be reported to managers to ensure access privileges are updated accordingly. Reports of inactive user accounts are run every six months to ensure access is still required by the user. Audits of individuals assigned to specific roles will also be reviewed annually (at a minimum) by the Privacy Analyst. Reports of user account terminations are run weekly to ensure access control lists are kept up to date.

Vacancy Tax Audit & Complaint ***PIA # 2017-02 - Stage II - Amended***

December 15, 2017
Amended March 1,
2018

Part 4 – Accuracy/Correction/Retention of Personal Information

13. How is an individual's information updated or corrected? If information is not updated or corrected (for physical, procedural or other reasons) please explain how it will be annotated? If personal information will be disclosed to others, how will the public body notify them of the update, correction or annotation?

The Complaint process offers an opportunity to correct any existing information through error or omission by the registered owner or the City.

The City will not disclose personal information to others.

14. Does your initiative involve the use of personal information to make decisions that may directly affect individuals? If yes, please explain.

Yes, the information provided by registered owners relates directly to the application of Vacancy Tax and to the audit process that protects the integrity of the Vacancy Tax program.

15. If you answered "yes" to question 14, please explain the efforts that will be made to ensure that the personal information is accurate and complete.

Registered owners will be able to query information they submitted (in-person) upon presentation of valid photo ID.

The Complaint process offers an opportunity to correct any existing information through error or omission by the registered owner or the City.

16. If you answered "yes" to question 14, do you have a record retention and/or disposition schedule that will ensure that personal information is kept for at least one year after it is used in making a decision directly affecting an individual?

A new records classification has been developed to allow for the timely purge of personal information submitted in relation to the Vacancy Tax.

Section 4.7 of the Vacancy Tax by-law allows the Collector of Taxes to request information for previous Vacancy Tax Reference Periods. Up to three years in total, as such personal information will be kept for 4 years to allow for all Vacancy Tax triggered business process to complete. In all cases the event triggers for retention will be set for the shortest possible retention depending on follow-on processes that require access to personal information from the declaration.

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Part 5 –Approval Signatures

Patrice Impey

General Manager, Finance, Risk, SCM
Chief Financial Officer

Signature

March 1, 2018

Date

Esther Lee

Director, Financial Initiatives

Signature

March 1, 2018

Date

Jessie Adcock

Chief Technology Officer

Signature

March 1, 2018

Date

RECEIVED and REVIEWED:

Barbara Van Fraassen

Director, Access to Information

Signature

MARCH 1, 2018

Date

APPROVED:

Sadhu Johnston

City Manager / FOI HEAD

Signature

March 2, 2018

Date

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix A – Property Status Declaration Data

STAGE I: INITIAL DECLARATION			
DATA ELEMENT	REQUIRED OR OPTIONAL	BASIS FOR COLLECTION (FIPPA)	COMMENT
First and Last Name of registered owner	Required - filled in by the system based on access code (access codes are unique to registered owners and are private)	Section 26(a) of FIPPA	Section 620(1)(a) of the Charter - “ <i>requiring a <u>registered owner</u> of a residential property to provide information respecting the property and <u>the identity and address of the registered owner...</u>”</i>
Telephone Number	Required	Section 26(a) and (c) of FIPPA	Section 620(1)(a) of the Charter - “ <i>requiring a <u>registered owner</u> of a residential property to provide information respecting the property and <u>the identity and address of the registered owner...</u>”</i> <i>Necessary to contact registered owner to process and verify declaration.</i>
Email (optional)	Optional: registered owner or corporation contact email	Section 26(a), 26(c), and 26(d) of FIPPA	
First and Last Name of authorized agent, telephone number or email of agent (e-mail address is always optional)	Required only when someone other than the registered owner is declaring on the registered owner's behalf	Section 26 (c) and (d) of FIPPA	Necessary to identify and contact person responsible for completing declaration.
Job Title	Required only when someone is declaring on behalf	Section 26(a) and 26(c) of FIPPA.	Necessary to contact the individual acting on behalf of the corporation.

Vacancy Tax Audit & Complaint

PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	of a corporation.		
First and Last Name and telephone number of Principal resident other than registered owner	Required only when the property is declared as occupied by friends or family of the registered owner.	Section 26(a) and (c) of FIPPA	Section 620(1)(a) of the Charter - <i>"requiring a registered owner of a residential property to provide information respecting the property and <u>the identity and address of the registered owner and the individual occupying the property...</u>"</i>
First and Last Name of tenant(s)	Required only when the property is declared as leased/rented	Section 26(a) of FIPPA	Section 620(1)(a) of the Charter - <i>"requiring a registered owner of a residential property to provide information respecting the property and <u>the identity and address of the registered owner and the individual occupying the property...</u>"</i>
Permit Number(s)	Required only when the property is declared as undergoing redevelopment or major renovation(s). City of Vancouver format: 2 alpha, 4-digit year – 5-digit number (e.g. BU2017-12345)	Not personal information.	
Care facility: Name, Address and phone number.	Required only when the property is declared as registered owner is in care	Section 26(a) and (c) of FIPPA	Section 620(1)(a) of the Charter - <i>"requiring a registered owner of a residential property to provide information respecting the property and <u>the identity and address of</u></i>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

			<p><u>the registered owner and the individual occupying the property...</u></p> <p>Care facility is current address of registered owner or occupier. Form has been modified to remove name of supervising medical professional and relationship to registered owner</p>
Name and contact information for Company (address and telephone number)	Required only when the property is declared as registered owner has a principal residence elsewhere, but occupies property for employment for 180 days	Section 26(c) of FIPPA	Information necessary to determine employment status and confirm that the appropriate exemption has been claimed.
Court File/Order Number	Required only when the property is declared as cannot be occupied under a Court order	Not personal information.	
Reason that the parcel cannot be occupied as a residential parcel	Required only when the property is restricted to vehicle parking or when the size and/or shape of the lot prevent residential development	Not personal information.	

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix B – Questions and Evidence – will be specific to the declaration type.

SECTION	DECLARATION TYPE
1.	Registered Owner – Principal Residence
2.	Permitted Occupant
3.	Tenanted
4.	Death of Registered Owner
5.	Owner in Care
6.	Court Order
7.	Property Transfer
8.	Work
9.	Strata Restriction
10.	Redevelopment or Renovation
11.	Limited Use Residential Property

1. REGISTERED OWNER

Declaration Type	Registered Owner – Principal Residence The property was used as a principal residence for at least 180 days by the registered owner
Questions	<ol style="list-style-type: none"> 1. This property was declared as used as a principal residence for at least 180 days by the registered owner. If this declaration is correct, confirm by entering “Yes”. If this is incorrect, please state why this property was declared as a principal residence? 2. When did this residential property become principal residence? 3. Was a Home Owner Grant claimed for this property? Please confirm or state why the grant was not claimed? 4. Have you completed a Vacancy Tax Declaration for any other residential property or properties? If yes, please provide the complete address of the residential property or properties. Otherwise, indicate “N/A” 5. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate “NA”. 6. Should our assessment of the evidence you provide indicate that further support is required, are you able to obtain an affidavit from a neighbour that states you lived at your address for at least 180 days during the reference period January to December 2017? Please confirm by stating “Yes” or “No”.
Evidence	Primary: Please provide any one of the following: <ul style="list-style-type: none"> <input type="checkbox"/> BC driver’s licence <input type="checkbox"/> BC Identification Card (BCID Card) <input type="checkbox"/> BC Services Card

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<input type="checkbox"/> Other government issued ID Secondary: Please provide any three of the following supporting documents: <ul style="list-style-type: none"> • Correspondence from government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc. • Homeowner insurance • ICBC vehicle insurance and registration • Mortgage statements • MSP invoice • Utility bills showing 12 months at service address
Basis for Collection	<p>Section 26 (a) and (c) of FIPPA</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration requires that the residential property be used as a principal residence. "Principal residence" is defined in section 1.2 of the Vacancy Tax By-Law as "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".</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Allows City to verify that the property was used as a principal residence for at least 180 days and to determine risk level for further inquiry.</p> <p>Question 3: Allows City to verify that the residential property is used as a principal residence as home owner grant can only be claimed for properties used as a principal residence.</p> <p>Question 4: Allows City to confirm that a registered owner has only claimed one residential property as a principal residence and to determine risk level for further inquiry.</p> <p>Question 5: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>Question 6: Affidavit not sought at this stage. Question seeks to determine if third parties consent to providing a supporting affidavit if initial disclosure is determined to be insufficient.</p> <p>Evidence: Evidence must be appropriate and sufficient and as such no one piece of evidence meets that criteria and therefore E&Y has recommended that the City require -at least three supporting documents.</p>
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2. PERMITTED OCCUPANT

Declaration Type	<p>Permitted Occupant The property was declared as the principal residence of the registered owner's permitted occupant(s) (i.e. a family member or friend or other permitted occupant) for at least six months.</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared as the principal residence of a friend or family member or other permitted occupant(s) for at least six months in the applicable vacancy reference period. If this declaration is correct, confirm by entering "Yes". If this declaration is incorrect, state why this property was declared as the principal residence of a friend or family member or other permitted occupant(s). 2. What was the name(s) of the permitted occupant(s) who lived in this property during the applicable vacancy reference period? 3. What is your relationship to the permitted occupant(s) who lived in this property during the applicable vacancy reference period? 4. What was the time period (mm/dd/yyyy – mm/dd/yyyy) for which this residential property was used as the principal residence of your friend or family member or other permitted occupant(s)? 5. If you are uploading other relevant documents, include details about them here. Otherwise, indicate "N/A". 6. Should our assessment of the evidence you provide indicate that further support is required, are you able to obtain a sworn affidavit from your stated friend or family member or other permitted occupant(s) confirming they used this address as their principal residence for at least six months in the applicable vacancy reference period? <p>NOTE: No documents belonging to the permitted occupant are to be uploaded without the explicit written consent of that person. A consent form will be mailed directly to the permitted occupant at the declared address. If the Registered Owner is submitting documents on behalf of the permitted occupant, Consent Form B must be signed by that person and uploaded with their documents (Appendix E). All documents pertaining to the permitted occupant will be deleted immediately if they are not accompanied by the signed consent letter. If the permitted occupant has not completed the Third-Party Consent Form B, the permitted occupant will need to provide copies of the relevant documentation to the City in person or via registered mail along with their completed Third-Party Consent Form A (Appendix D).</p>
Evidence	Primary documents (belonging to permitted occupant)

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p><input type="checkbox"/> Completed third-party Consent Form A or B (as applicable)</p> <p>The permitted occupant to provide any one of the following:</p> <p><input type="checkbox"/> BC driver's licence</p> <p><input type="checkbox"/> BC Identification Card (BCID Card)</p> <p><input type="checkbox"/> British Columbia Services Card</p> <p><input type="checkbox"/> Other government-issued personal identification (with a valid address)</p> <p>Secondary documents (belonging to permitted occupant)</p> <p>The permitted occupant to provide any two of the following supporting documents:</p> <p><input type="checkbox"/> Correspondence from a government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc.</p> <p><input type="checkbox"/> ICBC vehicle insurance and registration</p> <p><input type="checkbox"/> Medical Services Plan (MSP) invoice</p> <p><input type="checkbox"/> Utility bills for the period of occupancy</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection (FIPPA)	<p>Section 26(a), (c), and 27(1)(a)(i)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the occupant. The information and evidence requested relates directly to and is necessary for the Audit and Complaint Processes. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient.</p> <p>Third parties will have the option, should they consent to disclosure at all, to either provide information and evidence directly to the City or to complete a written consent form to allow the registered owner to submit the information or evidence on their behalf. Registered owners will be advised not to submit any third party information other than occupant names and addresses without submitting a written consent form.</p>
Comment	<p>This type of declaration requires that the residential property be used as a principal residence for at least six months of the vacancy reference period by an "occupier" other than the registered owner, being a person who occupies residential property with permission of the registered owner but is not a tenant or subtenant. This is typically a family member or friend of the registered owner and this language has been used in the declaration to make it easier to understand. "Principal residence" is defined in section 1.2 of the Vacancy Tax By-Law as "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".</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Allows the City to compare the name of the permitted occupant with the name provided at the time of the registered owner's declaration and to determine risk level for further inquiry.</p> <p>Question 3: Allows City to verify the permitted occupant's relationship to the registered owner (ie. friend or family member or other permitted occupant). The type of relationship will be used to verify the risk level for further inquiry.</p> <p>Question 4: Allows City to verify that the property was occupied for at least six months during the vacancy period and to determine risk level for further inquiry.</p> <p>Question 5: Allows the permitted occupant to provide additional information to support the registered owner's declaration.</p> <p>Question 6: Affidavit not sought at this stage. Question seeks to determine if occupants consent to providing a supporting affidavit if initial disclosure is determined to be insufficient.</p> <p>Evidence: Evidence must be appropriate and sufficient and as such no one piece of evidence meets the criteria and therefore EY has recommended that the City require at least one primary supporting document and at least two secondary supporting documents.</p>
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3. TENANTED

Declaration Type	<p>Tenanted</p> <p>Occupied by a tenant or subtenant for at least 180 days in 2017, in periods of 30 or more consecutive days</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared as occupied by a tenant or subtenant for at least six months of 2017, in periods of 30 or more consecutive days for a total aggregate of at least 180 days within the reference period. If this declaration is correct, confirm by entering "Yes". If this is incorrect, please state why this property was declared as such? 2. Please provide the start and end dates for each declared tenancy and the name(s) of tenant(s)? 3. Did you use a property management company to manage your rental property? Confirm by entering "Yes" or "No". 4. Have you reported rental income/loss for this property on your 2017 CRA income tax return? If requested, are you able to provide a copy of your income tax return? 5. Are you able to provide signed tenant agreements for all declared tenancy time frames? If yes, please upload them. 6. Have you entered into a rental agreement with a Corporation? Confirm by entering "Yes" or "No". If "Yes", are you a director, officer or shareholder of this corporation? 7. Do you have rental property insurance for this property? 8. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA". 9. Should our assessment of the evidence you provide indicate that further

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

	support is required, are you able to obtain an affidavit(s) from the tenant(s) or subtenant(s) that state the property was occupied during the reference period January to December 2017, for a period of 30 consecutive days for a total aggregate of at least 180 days within the reference period? Please confirm by stating "Yes" or "No".
Evidence	<p>Primary Please provide the following document:</p> <p><input type="checkbox"/> Tenancy agreement(s)</p> <p>Secondary Please provide any two of the following supporting documents:</p> <p><input type="checkbox"/> Insurance certificate for property insurance which include the provisions for rental property insurance</p> <p><input type="checkbox"/> City of Vancouver Rental Property Business License</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection (FIPPA)	<p>Section 26 (a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration requires that the residential property be occupied by a tenant a tenant/subtenant for at least 180 days in 2017, in periods of at least 30 consecutive days.</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Allows City to verify that home was rented for at least 180 days and to determine risk level for further inquiry.</p> <p>Question 3: Seeks information to support applicability of exemption.</p> <p>Question 4: Seeks information to support applicability of exemption. Supporting tax return not collected at this stage.</p> <p>Question 5: Confirms availability of evidence. Evidence to support applicability of exemption.</p> <p>Question 6: Seeks information to support applicability of exemption and to determine risk level for further inquiry.</p> <p>Question 7: Seeks information to support applicability of exemption.</p>

Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

	<p>Question 8: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Question 9: Affidavit not sought at this stage. Question seeks to determine if occupants consent to providing a supporting affidavit if initial disclosure is determined to be insufficient.</p> <p>Evidence: Evidence must be appropriate and sufficient and as such no one piece of evidence meets those criteria and therefore E&Y has recommended that the City require at least two supporting documents.</p>
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4. DEATH OF REGISTERED OWNER

Declaration Type	<p>Death of registered owner</p> <p>The registered owner is deceased and a grant of probate or administration of the estate was pending</p>
Questions	<ol style="list-style-type: none"> 1. The last registered property owner on title of this residential property was declared as deceased and neither a Grant of Probate nor a Grant of Administration has been issued, which resulted in the residential property being unoccupied for more than 180 days during the vacancy reference period. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. Has the Certificate of Death for the last registered owner on title been uploaded? Yes, or if No please explain why. 3. If you answered "Yes" to the above question, has a Grant of Probate or a Grant of Administration been uploaded? Please confirm by entering "Yes" or "No" 4. If you answered "Yes" to the above questions, has official title of the residential property been transferred to a beneficiary? Please confirm by entering "Yes" or "No" 5. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	<p>Provide a Certificate of Death and one of the following supporting documents (if available):</p> <ul style="list-style-type: none"> <input type="checkbox"/> Grant of administration for estate of the deceased <input type="checkbox"/> Grant of probate of the will of the deceased <input type="checkbox"/> Other document(s)
Basis for Collection (FIPPA)	<p>Section 26 (a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.
Comment	<p>This type of declaration is provided under Section 3.1 of the Vacancy Tax By-Law which states that this exemption applies where “the last registered owner of the residential property on title is deceased and neither a grant of probate of the will of the deceased, nor a grant of administration of the estate of the deceased has been provided.”</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Evidence collected to support applicability of exemption.</p> <p>Question 3: Evidence collected to allow the City to confirm applicability of exemption. To apply, grant of probate or grant of administration must have been pending during the reference period or issued after June 30, 2017.</p> <p>Question 4: Information allows City to confirm applicability of exemption. To apply, title must have been transferred during the reference period.</p> <p>Question 5: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Evidence: Only one form of supporting evidence sought at this stage unless grant of probate or administration was issued during the reference period, in which case City would review issue date to determine applicability of exemption.</p>

5. OWNER IN CARE

Declaration Type	<p>Owner in Care</p> <p>The registered owner, his/her family member or friend, or the tenant or subtenant was undergoing medical care or was residing in a hospital, long term or supportive care facility which resulted in the residential property being unoccupied for more than 180 days.</p>
Questions	<ol style="list-style-type: none"> 1. The registered owner, friend or family member, or tenant or subtenant was declared as undergoing medical care or residing in a hospital, long term or supportive care facility which resulted in the residential property being unoccupied for more than 180 days in the applicable vacancy reference period. If this is correct, confirm by entering “Yes”. If this is incorrect, state why this property was declared as owner in care. 2. Did this residential property remain the principal residence of the person undergoing medical care or residing in a hospital, long term or supportive care facility? Confirm by entering “Yes” or “No”. If “Yes”, you do not require this exemption. Return to the property status options and select “Principal Residence - Homeowner OR Principal Residence - Permitted

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>Occupant”.</p> <p>3. Did the person undergoing medical care or residing in a hospital, long term or supportive care facility remain a tenant or subtenant? Confirm by entering “Yes” or “No”. If “Yes”, you do not require this exemption. Return to the property status options and select “Tenanted”.</p> <p>4. Are you able to provide a letter (on official letterhead) confirming that medical care was received or residence in a hospital, long term or supportive care facility was required which resulted in the residential property being unoccupied for more than 180 days? Confirm by entering “Yes” or “No”. If “No”, state why.</p> <p>5. If the occupant was not residing in a hospital, long term or supportive care facility but was receiving medical care outside of the residential property, are you able to provide a sworn affidavit from the occupant’s relative or care giver verifying that medical care was received? Confirm by entering “Yes” or “No”.</p> <p>NOTE: No documents belonging to a third-party are to be uploaded without the explicit written consent of that person. A consent form will be mailed directly to the third-party at the declared address. If the Registered Owner is submitting documents on behalf of the permitted occupant, Consent Form B must be signed by that person and uploaded with their documents (Appendix G). All documents pertaining to the third-party will be deleted immediately if they are not accompanied by the signed consent letter. If the permitted occupant has not completed the Third-Party Consent Form B, the permitted occupant will need to provide copies of the relevant documentation to the City in person or via registered mail along with their completed Third-Party Consent Form A (Appendix F).</p>
Evidence	<p>Primary documents</p> <p><input type="checkbox"/> Completed third-party Consent Form A or B (as applicable)</p> <p>Upload any one of the following documents:</p> <p><input type="checkbox"/> A letter (on official letterhead) from a medical professional or hospital, long term or supportive care facility verifying that medical care was received or residence in a hospital, long term or supportive care facility was required. The letter should provide the following:</p> <ul style="list-style-type: none"> • Name and address of the medical professional or the hospital, long term or supportive care facility • Name of person receiving care • Dates for which medical care was received or for which residence in a hospital, long term or supportive care facility was required <p>OR, if you were not residing in a hospital, long term or supportive care facility:</p> <p><input type="checkbox"/> A sworn affidavit from a relative or care giver verifying that medical care was received. The letter should provide the following:</p> <ul style="list-style-type: none"> • Confirmation that medical care was received which resulted in the residential property being unoccupied for more than 180 days • Name of the relative or care giver and their relationship to the

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>occupant</p> <ul style="list-style-type: none"> • Name of person receiving care • Dates for which medical care was received <p>Secondary documents <input type="checkbox"/> Other document(s)</p>
Basis for Collection (FIPPA)	<p>Section 26 (a), (c), and 27(1)(a)(i)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit and Complaint Processes. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p> <p>If the registered owner was declared to have been in care and their residential property was unoccupied for more than 180 days of 2017, information and evidence may be collected directly from the registered owner or his/her representative to validate this declaration.</p> <p>Third parties will have the option, should they consent to disclosure at all, to either provide information and evidence directly to the City or to complete a written consent form to allow the registered owner to submit the information or evidence on their behalf. Registered owners will be advised not to submit any third party information other than occupant names and addresses without submitting a written consent form.</p>
Comment	<p>This type of declaration requires that the registered owner or occupant be in care. Section 3.3 of the Vacancy Tax By-Law states that this exemption applies where "the occupier or tenant or subtenant is undergoing medical care or is residing in a hospital, long term or supportive care facility, except that this exemption shall not be allowed for more than two consecutive vacancy reference periods."</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: This exemption is not required if the property was the principal residence of the owner or permitted occupant for at least six months. This question allows the City to determine whether this exemption is required. If not then no personal information related to this exemption will be required.</p> <p>Question 3: This exemption is not required if the property was tenanted for at least six months. This question allows the City to determine whether this exemption is required. If not, then no personal information will be required.</p> <p>Question 4: Allows City to verify that the occupier received medical care or was in a hospital, long term or supportive care facility and that because of this their property was unoccupied for more than 180 days and to determine risk level for further inquiry.</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>Question 5: Allows the City to determine whether the occupier received medical care and that because of this their property was unoccupied for more than 180 days and to determine risk level for further inquiry.</p> <p>In a relatively low number of cases, if any, a registered owner may use this exemption for a tenant, subtenant, or permitted occupant who received medical care or resided in long term care and was unable to occupy the property. In such cases, Questions 4 and 5 will request information about the third-party occupier. Third parties will have the option, should they consent to disclosure at all, to either provide the evidence directly to the City or to complete a written consent form allowing registered owner to submit the evidence on their behalf. Any information received by the City without express consent by the third-party will immediately be deleted.</p> <p>Evidence: Only one form of supporting evidence sought at this stage.</p>
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6. COURT ORDER

Declaration Type	<p>Court order</p> <p>The property was under a court order, court proceedings or order of a governmental authority prohibiting occupancy</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared as unoccupied for more than 180 days of 2017 because it was under a court order, proceeding or government authority prohibiting occupancy. If this declaration is correct, confirm by entering "Yes". If this is incorrect state why this property was declared as such? 2. Are you able to provide a copy of the court order, evidence of court proceedings or a copy of an order of a governmental authority prohibiting occupancy during the applicable vacancy reference period? Confirm by entering "Yes" or "No". If "No", state why. 3. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	<p>Provide one of the following supporting documents prohibiting occupancy:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Court order <input type="checkbox"/> Court proceedings <input type="checkbox"/> Government order <input type="checkbox"/> Other document(s)
Basis for Collection (FIPPA)	<p>Section 3(a) Section 26(a), 26(c), 27(1)(c)(iv), 27(1)(b), 33.3, and 71</p> <p>Evidence requested consists of court records to which FIPPA does not apply.</p>
Comment	<p>This type of declaration is provided under Section 3.7 of the Vacancy Tax By-Law which states that this exemption applies where the property was unoccupied "solely because of a court order, court proceedings or order of a governmental authority prohibits its occupancy"</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

7. PROPERTY TRANSFER

Declaration Type	Property transfer Legal ownership of the property changed during the year
Questions	<ol style="list-style-type: none"> 1. This property was declared as title transferred in 2017. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. Are you the transferor of title of this property? If "Yes", did this property transfer of title result in you no longer having any legal or beneficial interest in the property? 3. Was the land transfer registered at the Land Title Office during 2017? If so have you uploaded a copy of the Form A 4. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	<p>Provide one of the following supporting documents:</p> <p>Primary: Please provide the following document <input type="checkbox"/> Completed Land Title Act Form A – Freehold Transfer</p> <p>Secondary: Please provide any one of the following documents if Form A is not available: <input type="checkbox"/> Legal statement of adjustments <input type="checkbox"/> Property transfer tax form <input type="checkbox"/> Signed contract for purchase and sale <input type="checkbox"/> Other document(s)</p>
Basis for Collection (FIPPA)	<p>26(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration is provided under Section 3.5 of the Vacancy Tax By-Law which states that this exemption applies where the title of a residential property was transferred during the applicable vacancy reference period. Title search is a public document and does not contain personal information beyond the name and address of the registered owner. Additional evidence is sought only if property transfer is unusual and would not be reflected in a Form A.</p>

8. WORK

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Declaration Type	Work The property was not a principal residence, but the registered owner occupied it for at least 180 days of the year to work in the City of Vancouver
Questions	<ol style="list-style-type: none"> 1. This property was declared exempt because it was occupied by the registered owner for a minimum of 180 days of 2017 because of full-time work in the City of Vancouver, but the registered owner had a principal residence elsewhere. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. What is the address of your principal residence? 3. Was the residential property solely used as an office space? Confirm by entering "Yes" or "No". 4. What is the address of your place of work? 5. Have you uploaded a letter from your employer confirming employment status requiring physical presence in the City of Vancouver for employment purposes? 6. If self-employed, have you claimed a deduction for a portion of your home expenses on your CRA personal tax return? Please confirm by stating "Yes" or "No". 7. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	Provide the following supporting documents: <ul style="list-style-type: none"> <input type="checkbox"/> Signed letter of employment confirming employment status requiring physical presence in the City of Vancouver for employment purposes <input type="checkbox"/> Other document(s)
Basis for Collection (FIPPA)	<p>26(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration is provided under Section 3.6 of the Vacancy Tax By-Law which states that this exemption applies to a residential property that was not a principal residence of the registered owner if the property "was occupied by a registered owner for a minimum of 180 days during the vacancy reference period because the registered owner worked in the City."</p> <p>Question 1: Confirms information provided on declaration. Question 2: The City is expressly authorized to collect the address of the registered owner. Question 3: Evidence allows City to confirm applicability of exemption (which requires the person to be working in the City of Vancouver.</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	<p>Question 4: Evidence allows City to confirm applicability of exemption. Question 5: Evidence allows City to confirm applicability of exemption. Employers are only required to confirm that a physical presence is required in the City of Vancouver for employment purposes. To limit any additional information from being provided, the City will provide registered owners with an instructional insert which specifies the information to be outlined in the letter Question 6: Information collected to confirm the availability of the exemption. Information would support claim that residence is used for business purposes. Question 7: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Evidence: Employer information is reviewed upon receipt of Property Status Declaration. All those selected for further audit will be required to produce a letter from their employer unless self-employed.</p>
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9. STRATA RESTRICTION

Declaration Type	<p>Strata restriction The property was subject to a strata bylaw as of November 16, 2016, that prohibited rentals altogether or restricted the number of units that may be rented, and the maximum allowable number of rentals had already been reached</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared as unoccupied for more than 180 days in 2017 because of rental restrictions or prohibitions in effect prior to November 16 2016. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. Have you uploaded a letter from your strata council outlining the specific clause of the strata bylaw which <ol style="list-style-type: none"> a. prohibits rentals Yes/No b. restricts rentals and that the maximum number of rentals have been reached and that you are on a waitlist. Yes/No 3. Have you uploaded a copy of specific provision prohibiting or restricting rentals. Yes/No 4. If your strata development restricts the number of rental units, please provide specifics of the restriction ie. Number of maximum rentals. 5. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	<p>Primary: Please provide one of the following document:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Letter from strata council confirming rental prohibition <input type="checkbox"/> Letter from strata council specifying and confirming the maximum number of rental units has been reached, no further rental units are allowed and you are on the rental waitlist <p>Secondary:</p>

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

	Please provide any of the following supporting documents: <input type="checkbox"/> Strata by-laws which includes a provision to restrict the number of rental units <input type="checkbox"/> Amendment to strata by-law related to restriction or prohibition <input type="checkbox"/> Other document(s)
Basis for Collection (FIPPA)	No personal information collected.
Comment	All information relates directly to the property.

10. REDEVELOPMENT OR RENOVATION

Declaration Type	Redevelopment or renovation The property was either undergoing redevelopment or major renovations where permits have been issued or the lands are vacant, are heritage property or part of a phased development with applications under review
Questions	<ol style="list-style-type: none"> 1. This property was declared as unoccupied for more than 180 days in 2017 because the property was undergoing redevelopment or major renovations where permits had been issued or the lands are vacant, are heritage property or part of a phased development with applications under review. Please confirm declaration or if incorrect, state why this property was declared as such? 2. If you entered "Yes" for Question 1, was this property occupied as a principal residence during the vacancy reference period, prior to being issued development or building permits? 3. Provide a description of the redevelopment or renovation that took place in the applicable vacancy reference period and how this caused the property to be unoccupied for more than 180 days, and include a permit or application number, if available. 4. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	Primary: Please provide the following document: <input type="checkbox"/> Building or development permit/application Secondary: Please provide any of the following supporting documents: <input type="checkbox"/> Contract, invoice or agreement for services <input type="checkbox"/> Other document(s)
Basis for Collection (FIPPA)	No personal information collected.
Comment	All information relates directly to the property.

11. LIMITED USE RESIDENTIAL PROPERTY

Declaration Type	Limited Use Residential Property
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Vacancy Tax Audit & Complaint *PIA # 2017-02 - Stage II - Amended*

*December 15, 2017
Amended March 1,
2018*

	The property was unoccupied for more than 180 days because the lawful use of the property is limited to vehicle parking; or because as a result of the size, shape or other inherent limitation, a residential building cannot be constructed.
Questions	<ol style="list-style-type: none"> 1. This property was declared exempt because it was unoccupied for more than 180 days in the applicable vacancy reference period because the lawful use of the property is limited to vehicle parking; or because as a result of the size, shape or other inherent limitation, a residential building cannot be constructed. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as a limited use residential property. 2. Explain why your property was a limited use residential property. 3. Are you able to provide evidence to show the limited use of your residential property? Confirm by entering "Yes" or "No". If "No", state why. 4. If you are uploading other relevant documents, include details about them here. Otherwise, indicate "N/A".
Evidence	<p>Upload supporting documentation (if available) which outlines the property as unoccupied for more than 180 days during the applicable vacancy reference period because of:</p> <p><input type="checkbox"/> Limitation to property use</p> <p><input type="checkbox"/> Inherent limitation of the parcel</p>
Basis for Collection (FIPPA)	No personal information collected.
Comment	All information relates directly to the property.

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix C – Letter to Third-Party requesting consent (permitted occupant)



Financial Services
Revenue Services

CONFIDENTIAL

Date: mm/dd/yyyy

[Occupier 1-x]

[Service Civic Address] *add up from the Service Civic Address on the Vacancy Tax Return - this complete form to be reviewed for forwarding*

RE: Vacancy Tax (Empty Homes Tax) - Proof of Occupancy for 2017

Dear [Occupier 1-x] *insert letter per occupant on the declaration - data is not transparent*

To address Vancouver's housing crisis, the City has implemented a tax on vacant residential properties called the Vacancy Tax (Empty Homes Tax). As part of the program, Vancouver property owners are required to make declarations each year confirming occupancy of their properties. If occupancy cannot be proven, owners may be required to pay a 1% property tax.

For owners who identify a permitted occupant, the City seeks confirmation from the occupant to verify the owner's property status declaration. While the occupant will not face any penalties if they do not provide supporting information, their assistance is needed to validate the accuracy of the declaration and to ensure taxes are levied appropriately for the owner of the property.

There are three ways for the occupant to provide this information to the City:

1. **In Person at City Hall:**
Bring your identification and documents to City Hall Revenue Services - 453 W 12th Ave, Vancouver, BC. Hours: 8:30-5:00 Monday to Friday.

If you are choosing this option fill out Form A (ATTACHED)

OR

2. **Via Registered Mail to:**
Send copies of your documents to
Vacancy Tax Office
PO Box 7747
Vancouver BC
V6B 8R1

If you are choosing this option fill out Form A (ATTACHED)

OR

3. **Have the property owner submit documents on your behalf:**
Provide copies of the documents, along with the signed consent form (Form B), to the property owner. The owner will submit the documents to the City on your behalf. Please note that a signed consent form must accompany your documents; if this form is not received, the City will delete your information upon receipt and all documents will need to be resubmitted.

If you are choosing this option fill out Form B (ATTACHED)

CC Registered Owner

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix D – Third-Party Consent Form A (permitted occupant)



Form A

Vacancy Tax (Empty Homes Tax)

Consent for the City of Vancouver to Collect and Use Third-Party Occupant Information

I,

Occupant's Name (PRINT)

Authorize The City of Vancouver to collect, use, and retain my personal information listed below for the purpose of verifying the Registered Owner's property status declaration under the Vacancy Tax (Empty Homes Tax) program.

Please indicate the length of occupancy at [Service Civic Address]:

Start Date

End Date

I am providing the following information as evidence of occupancy for 2017 (check all boxes that apply)

A copy of one of the following documents belonging to the permitted occupant:

- ☐ BC driver's licence
- If you do not have a BC driver's licence provide one of the following:*
- ☐ BC Identification Card (BCID Card)
- ☐ British Columbia Services Card
- ☐ Other government-issued personal identification (with a valid address)

Copies of any two of the following supporting documents belonging to the permitted occupant:

- ☐ Correspondence from a government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc.
- ☐ Tenant insurance
- ☐ ICBC vehicle insurance and registration
- ☐ Medical Services Plan (MSP) invoice
- ☐ Utility bills for the period of occupancy
- ☐ Other document(s) (please specify):

E-mail address (PRINT)

Phone number

Occupant's Name (PRINT)

Occupant's Signature

Date of Consent

Notice of Purposes and Authority: The City of Vancouver is collecting your personal information to verify your occupancy at the Occupant's Address. The City will collect, use, and retain the information to verify the property status declaration under the Vacancy Tax Program. Your information is collected and used by the City under the authority of sections 26(c), 27(1)(a)(i), 32(a), and 32(b) of the Freedom of Information and Protection of Privacy Act. You are able to revoke your consent at any time by submitting written notification to the Vacancy Tax Office, PO Box 7747, Vancouver BC, V6B 8R1. If you have any questions about this collection, use, and disclosure of personal information or the consent form please contact 3-1-1.

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix E – Third-Party Consent Form B (permitted occupant)



Form B

Vacancy Tax (Empty Homes Tax)

Consent for a Registered Owner and the City of Vancouver to Collect and Use Third-Party
Occupant Information

Authorize

Occupant's Name (PRINT)

Registered Owner's Name (PRINT)

to collect my personal information for the purpose of disclosing it to the City to verify his/her property status declaration under the Vacancy Tax (Empty Homes Tax) program. The Registered Owner shall not use this information for any purposes not authorized by this form and shall return or destroy any remaining copies of the information once they have been provided to the City. The Registered Owner may collect and disclose the following forms of information to the City:

Please indicate the length of occupancy at [Service Civic Address]:

Start Date

End Date

I am providing the following information as evidence of occupancy for 2017 (check all boxes that apply)

A copy of one of the following documents belonging to the permitted occupant:

- ☐ BC driver's licence
- ☐ If you do not have a BC driver's licence provide one of the following:
 - ☐ BC Identification Card (BCID Card)
 - ☐ British Columbia Services Card
 - ☐ Other government-issued identification (with a valid address)

Copies of any two of the following supporting documents belonging to the permitted occupant:

- ☐ Correspondence from a government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc.
- ☐ Tenant insurance
- ☐ ICBC vehicle insurance and registration
- ☐ Medical Services Plan (MSP) invoice
- ☐ Utility bills for the period of occupancy
- ☐ Other document(s) (please specify):

I also authorize the City to collect, use, and retain my personal information listed above for the purpose of verifying the Registered Owner's Vacancy Tax property status declaration.

E-mail address (PRINT)

Phone number

Occupant's Name (PRINT)

Occupant's Signature

Date of Consent

Note to the Registered Owner: Please provide this signed form to the City along with documents provided by the occupant. Documents can be uploaded via the online compliance portal:
vancouver.ca/ehc-compliance

Notice of Purposes and Authority: The Registered Owner of the property listed above is collecting your personal information to verify your occupancy at this address. The information is only to be collected by the Registered Owner for disclosure to the City. With your consent, your information is collected and disclosed by the Registered Owner under the authority of section 6(2)(a) of the Personal Information Protection Act (if applicable). The Registered Owner must ensure the secure destruction of copies of the Permitted Occupant's personal information once it is provided to the City of Vancouver. The City will collect, use, and retain the information to verify the property status declaration under the Vacancy Tax Program. Your information is collected and used by the City under the authority of sections 26(c), 27(1)(a)(i), 32(a), and 32(b) of the Freedom of Information and Protection of Privacy Act. You are able to revoke your consent at any time by submitting written notification to the Vacancy Tax Office, PO Box 7747, Vancouver BC, V6B 8R1. If you have any questions about this collection, use, and disclosure of personal information or the consent form please contact 3-1-1.

Vacancy Tax Audit & Complaint
PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix F – Letter to Third-Party requesting consent (owner in care)



Financial Services
Revenue Services

CONFIDENTIAL

Date: mm/dd/yyyy

[Name of Person Receiving Care]

[Name and Address of Care Facility or Civic Address] *From Vancouver Declaration and/or Declaration Record - (104)*
Occupant's name to be provided for forwarding

RE: Vacancy Tax (Empty Homes Tax) - Proof of Occupancy for 2017

Dear [Name of Person Receiving Care] *Send, please, the tax and the person receiving services to the City of Vancouver, please*
State to the occupant

To address Vancouver's housing crisis, the City has implemented a tax on vacant residential properties called the Vacancy Tax (Empty Homes Tax). As part of the program, Vancouver property owners are required to make declarations each year confirming occupancy of their properties. If occupancy cannot be proven, owners may be required to pay a 1% property tax.

For owners who identify that an occupant underwent medical care or was residing in a hospital, long term or supportive care facility, the City seeks confirmation from the occupant to verify the owner's property status declaration. While the occupant will not face any penalties if they do not provide supporting information, their assistance is needed to validate the accuracy of the declaration and to ensure taxes are levied appropriately for the owner of the property.

There are three ways for the occupant to provide this information to the City:

1. **In Person at City Hall:**
Bring your identification and documents to City Hall Revenue Services - 453 W 12th Ave, Vancouver, BC. Hours: 8:30-5:00 Monday to Friday.

If you are choosing this option fill out Form A (ATTACHED)

OR

2. **Via Registered Mail to:**
Send copies of your documents to
Vacancy Tax Office
PO Box 7747
Vancouver BC
V6B 8R1

If you are choosing this option fill out Form A (ATTACHED)

OR

3. **Have the property owner submit documents on your behalf:**
Provide copies of the documents, along with the signed consent form (Form B), to the property owner. The owner will submit the documents to the City on your behalf. Please note that a signed consent form must accompany your documents; if this form is not received, the City will delete your information upon receipt and all documents will need to be resubmitted.

If you are choosing this option fill out Form B (ATTACHED)

CC Registered Owner

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix G – Third-Party Consent Form A (owner in care)



Form A

Vacancy Tax (Empty Homes Tax)

Consent for the City of Vancouver to Collect and Use Third-Party Occupant Information

I, _____

Occupant's Name (PRINT)

Authorize The City of Vancouver to collect, use, and retain my personal information listed below for the purpose of verifying the Registered Owner's property status declaration under the Vacancy Tax (Empty Homes Tax) program.

Please indicate the time period (mm/dd/yyyy - mm/dd/yyyy) for which you received medical care or resided in a hospital, long term or supportive care facility:

Start Date

End Date

I am providing the following information as confirmation of medical care received or residence in a hospital, long term or supportive care facility for the time period indicated above (check the box that applies):

- ☐ A letter (on official letterhead) from a medical professional or hospital, long term or supportive care facility verifying that medical care was received or residence in a hospital, long term or supportive care facility was required. The letter should provide the following:
- ☐ Name and address of the medical professional or the hospital, long term or supportive care facility
 - ☐ Name of person receiving care
 - ☐ Dates for which medical care was received or residence in a hospital, long term or supportive care facility was required

OR, if you were not residing in a hospital, long term or supportive care facility:

- ☐ A sworn affidavit from a relative or care giver verifying that medical care was received. The letter should provide the following:
- ☐ Confirmation that medical care was received which resulted in the residential property being unoccupied for more than 180 days
 - ☐ Name of the relative or care giver and their relationship to the occupant
 - ☐ Name of person receiving care
 - ☐ Dates for which medical care was received
- ☐ Other document(s) (please specify): _____

E-mail address (PRINT)

Phone number

Occupant's Name (PRINT)

Occupant's Signature

Date of Consent

Notice of Purposes and Authority: The City of Vancouver is collecting your personal information to verify your occupancy at the Occupant's Address. The City will collect, use, and retain the information to verify the property status declaration under the Vacancy Tax Program. Your information is collected and used by the City under the authority of sections 26(c), 27(1)(a)(i), 32(a), and 32(b) of the Freedom of Information and Protection of Privacy Act. You are able to revoke your consent at any time by submitting written notification to the Vacancy Tax Office, PO Box 7747, Vancouver BC, V6B 9R1. If you have any questions about this collection, use, and disclosure of personal information or the consent form please contact 3-1-1.

Vacancy Tax Audit & Complaint PIA # 2017-02 - Stage II - Amended

December 15, 2017
Amended March 1,
2018

Appendix H – Third-Party Consent Form B (owner in care)



Form B

Vacancy Tax (Empty Homes Tax)

Consent for a Registered Owner and the City of Vancouver to Collect and Use Third-Party Occupant Information

I, _____
Occupant's Name (PRINT)
Authorize
Registered Owner's Name (PRINT) _____

to collect my personal information for the purpose of disclosing it to the City to verify his/her property status declaration under the Vacancy Tax (Empty Homes Tax) program. The Registered Owner shall not use this information for any purposes not authorized by this form and shall return or destroy any remaining copies of the information once they have been provided to the City. The Registered Owner may collect and disclose the following forms of information to the City:

Please indicate the length of time you received medical care or resided in a hospital, long term or supportive care facility:

Start Date _____ End Date _____

I am providing the following information as confirmation of medical care received or residence in a hospital, long term or supportive care facility for the time period indicated above (check the box that applies):

- ☐ A letter (on official letterhead) from a medical professional or hospital, long term or supportive care facility verifying that medical care was received or residence in a hospital, long term or supportive care facility was required. The letter should provide the following:
- o Name and address of the medical professional or the hospital, long term or supportive care facility
 - o Name of person receiving care
 - o Dates for which medical care was received or residence in a hospital, long term or supportive care facility was required

OR, if you were not residing in a hospital, long term or supportive care facility:

- ☐ A sworn affidavit from a relative or care giver verifying that medical care was received. The letter should provide the following:
- o Confirmation that medical care was received which resulted in the residential property being unoccupied for more than 180 days
 - o Name of the relative or care giver and their relationship to the occupant
 - o Name of person receiving care
 - o Dates for which medical care was received

☐ Other document(s) (please specify): _____

I also authorize the City to collect, use, and retain my personal information listed above for the purpose of verifying the Registered Owner's Vacancy Tax property status declaration.

E-mail address (PRINT) _____ Phone number _____

Occupant's Name (PRINT) _____ Occupant's Signature _____ Date of Consent _____

Note to the Registered Owner: Please provide this signed form to the City along with documents provided by the occupant. Documents can be uploaded via the online compliance portal: vancouver.ca/ehc-compliance

Notice of Purposes and Authority: The Registered Owner of the property listed above is collecting your personal information to verify your occupancy at this address. The information is only to be collected by the Registered Owner for disclosure to the City. With your consent, your information is collected and disclosed by the Registered Owner under the authority of section 6(2)(a) of the Personal Information Protection Act (if applicable). The Registered Owner must ensure the secure destruction of copies of the Registered Owner's personal information once it is provided to the City of Vancouver. The City will collect, use, and retain the information to verify the property status declaration under the Vacancy Tax Program. Your information is collected and used by the City under the authority of sections 26(c), 27(1)(a)(i), 32(a), and 32(b) of the Freedom of Information and Protection of Privacy Act. You are able to revoke your consent at any time by submitting written notification to the Vacancy Tax Office, PO Box 7747, Vancouver BC, V6B 8S1. If you have any questions about this collection, use, and disclosure of personal information or the consent form please contact 3-1-1.

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

Part 1 – General

Department Name:	City of Vancouver – Finance, Risk and Supply Chain Management - Financial Services – Revenue Services		
PIA Drafter:	Christina Fleck, Privacy Analyst Rod Macdonald, Business Analyst (Permits, Licences, Property & Taxation Program)		
Email:	Christina.fleck@vancouver.ca	Phone:	604-829-9344
	rod.macdonald@vancouver.ca		604-873-7730
Executive Sponsor:	Patrice Impey, General Manager, Finance, Risk and Supply Chain Management/CFO		
Email:	Patrice.impey@vancouver.ca	Phone:	604-873-7610

1. Description of the Initiative

The Vacancy Tax is a new City of Vancouver municipal tax on Class 1 – Residential properties that are unoccupied for more than 180 days within a calendar year. To identify which homes are unoccupied for more than 180 days within a calendar year, the Vacancy Tax program will be asking all registered owners or their agents/representatives (herein all referred to as “registered owners”) to submit a property status declaration regarding the status of their property, for the previous calendar year, to the Collector of Taxes within the City of Vancouver Revenue Services Department.

The registered owner will be required to choose one of the following as the status of their property on the Declaration:

- Occupied as principal residence
- Rented for more than 6 months (in periods of at least 30 consecutive days)
- Unoccupied for more than 180 days
- Exemption due to:
 - Property cannot be legally rented under strata by-laws
 - Not principal residence, but property occupied by the registered owner for full-time work in Vancouver
 - Property undergoing redevelopment or major renovations
 - Registered owner is undergoing medical care residing in hospital or care facility
 - Registered owner deceased - grant of probate or administration pending
 - Legal ownership of the property has been transferred
 - Court order or order of a governmental authority
 - Limited use as a residential property

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

The registered owner will be asked to provide evidence to support the status declaration. The information requested may be different depending on the property status. It will be used to validate the registered owner's property status.

The focus of this PIA is the Vacancy Tax Review Process. Previous PIAs have focused on the Initial Declaration Stage (PIA 2017-02 - Phase I) and the Audits and Complaints Stages (PIA 2017-02 - Phase II). This third and final PIA will focus on the Vacancy Tax's final stage, the Review Process.

STAGES I & II: INITIAL DECLARATIONS AND AUDITS & COMPLAINTS

The Provincial Legislature authorized the City to impose a vacancy tax through amendments to the Vancouver Charter, [SBC 1953], c. 55 (the "Charter") which came into force on July 28, 2016 (the "Vacancy Tax Amendments"). The Vacancy Tax Amendments added eight sections to the Charter (section 615-622) under "Part XXX – Vacancy Tax". Vancouver City Council enacted the Vacancy Tax By-Law No. 11674 on November 16, 2016 (the "Vacancy Tax By-Law") exercising the powers authorized under the Vacancy Tax Amendments.

Sections 618(c) and 620(b) - (d) of the Charter expressly permit the City as part of the property status declaration to collect information to support and evidence to verify the declaration. While the Charter expressly authorizes the City to collect information and evidence at the same time as the property status declaration, the City has elected as a practical matter to separate the process into subsequent stages.

Section 2.2 of the Vacancy Tax By-Law establishes the circumstances in which property is considered to be unoccupied and section 2.3 establishes when an unoccupied property is considered vacant and taxable. Sections 3.1 to 3.8 of the Vacancy Tax By-Law set out the types of uses for the property where the vacancy tax is not payable even though the property may have been unoccupied for more than 180 days. Section 4.5 requires registered owners, or authorized representatives, to submit a property status declaration "in the form and manner required by the City". This section referentially incorporates sections 618(c) and 620 of the Charter. The property status declaration, among other things, sets out whether the property falls under one of the types of uses where the vacancy tax is not payable.

Sections 4.6 – 4.10 of the Vacancy Tax By-Law provides the authority for the Collector of Taxes to require a registered owner to submit evidence to verify a property status declaration. The type and form of information to be collected is particularized in sections 4.7 and 4.9 of the Vacancy Tax By-Law (set out in more detail below).

Property Status Declarations are the subject of PIA # 2017-02 – Stage I – Vacancy Tax Declaration.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

For the remainder of this document the process by which the City requests Registered Owners to submit additional information and evidence will be referred to as the City's Audit process.

Section 6 of the Vacancy Tax By-law outlines a complaint process whereby registered owners can submit a complaint to the Vacancy Tax Review Officer regarding a decision to impose the Vacancy Tax. For the remainder of this document this process will be referred to as the City's Complaint process. The Audit and Complaint Processes were the subject of PIA # 2017-02 – Stage II – Audits and Complaints.

Section 6 also outlines the process for a registered owner to request a review of a complaint determination of the Vacancy Tax Review Officer by the Vacancy Tax Review Panel. The Review process is the subject of this PIA, PIA # 2017-02 – Stage III – Review.

Stage III - Review

Reviews are a registered-owner-initiated process that allow registered owners to request a review of the determination from the complaint process.

Reviews will be adjudicated by the Vacancy Tax Review Panel. Panelists will be retained as contractors and will be vetted based on skills and qualifications. Successful candidates will include only independent, third-party adjudicators who have experience in making impartial, evidence-based determinations. All adjudicators must be appointed by Council prior to engaging as review panelists.

In making their determinations, panelists will review evidence and information provided in the property status declarations, audit cases (if applicable) and complaint cases, in addition to any other information that the registered owner may elect to provide during the review process. The City does not require or request any additional information at the review stage; however, registered owners may elect to provide information as evidence. Requests for reviews will be submitted via the registered owner's online account; however, any additional evidence provided during the review stage will only be accepted in person or via mail. After having reviewed the evidence, panelists will be responsible for either upholding the complaint determination or rescinding the tax.

Although review panelists are external contractors, the City retains control of the review business processes and imposes certain obligations:

- Panelists are required to review and sign an Oath, Code of Conduct, and Non-Disclosure Agreement, which incorporate the City's privacy and confidentiality requirements.
- The City ensures FIPPA and City privacy requirements are met by
 - Providing process orientation and privacy training for panelists
 - Including contractual provisions imposing privacy and confidentiality obligations upon panelists.

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

- City staff are responsible for assigning specific review case files to panelists and scheduling on-site panel sessions.
- Review panelists will only access information on-site at the City of Vancouver using equipment provided by the City. There will be no opportunity for panelists to work on files either before or after the scheduled panel times, and no information will be provided to panelists either before or after the scheduled panel sessions.
- Review panelists will only access review requests in the City's system of record for audit, complaints and reviews. Panelists' access to Vacancy Tax information will be limited to view and edit (to enter adjudication rationales and decisions into the system of record). Printers will not be assigned to the computers accessed by panelists.
- All information created by the panelist in the course of their duties will be retained by the City. All file summaries and determinations, including rationales, will be stored in the City's system of record and entered directly by the review panelist. If any hard copy documents or notes are created during the panel sessions, they will be gathered by the City as panelist leave their scheduled sessions.

The City is authorized to disclose information to the review panelists in accordance with sections 33.1(1)(e.1)(i), 33.2(i), and 33.2(a) of FIPPA. Consistent with the purpose for collection, panelists will collect and use personal information for purposes of assessing Vacancy Tax case files.

Program Principles for the Collection and Use of Information

Administration of the Vacancy Tax program is based on the following principles:

- A presumption of honesty for registered owners submitting their property status declarations.
- The initial information collected during the declaration stage is limited to the minimal amount required to support the declaration.
- Requirements to submit additional information or evidence through the audit process applies to only a subset of registered owners who have submitted a property status declaration.
- Requirements to submit additional information or evidence through the complaint process applies only to new evidence. If an audit proceeds to a complaint there is no requirement to resubmit the same evidence.
- The type of evidence requested in the audit and complaint processes is determined by the type of property status reported by the registered owner in order to limit the collection of personal information. Registered owners are only required to provide evidence to verify the type of property status reported. See Appendix C for the types of information required for verification of each reported status.
- All evidence collected during the audit and complaint processes is considered during a review. Although not required or requested by the City, registered owners may elect to submit additional evidence during the review stage. It is expected that this will only occur in exceptional circumstances, and evidence submitted will be of the same types collected

Vacancy Tax Review Process
PIA # 2017-02 - Stage III - Review

May 16, 2018

during audits and complaints. This additional evidence, therefore, will be information that should have been received at an earlier stage. All processes for collecting information will be the same as those identified in PIA #2017-02 – Stage II – Audits and Complaints.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

Vacancy Tax By-Law Legal Authorities for Information Collection

The Collector of Taxes may require a registered owner to submit evidence to verify a property status declaration. The type and form of information to be collected is defined in the by-law:

Review of completed property status declaration

4.6 The Collector of Taxes must review each completed property status declaration and determine whether the information provided by a registered owner is sufficient, in the opinion of the Collector of Taxes, to establish the status of a residential property during the vacancy reference period.

Requirement for further information

4.7 The Collector of Taxes may require a registered owner to provide information at any time and for a period of up to two years after the applicable vacancy reference period respecting:

- (a) the property;
- (b) the identity and address of the registered owner;
- (c) the identity and address of any person occupying the property;
- (d) the status of the property; and
- (e) the nature of the occupancy of the property during the vacancy reference period.

Requirement to submit evidence

4.8 The Collector of Taxes may require a registered owner to submit evidence to verify a property status declaration and the status of the property.

Type and form of information and evidence

4.9 The information or evidence required by the Collector of Taxes pursuant to this by-law may include but is not limited to:

- (a) copies or certified copies of:
 - i. ICBC vehicle insurance and registration,
 - ii. government-issued personal identification, including, without limitation, driver's license, BCID card, British Columbia Services Card,
 - iii. Medical Services Plan or ambulance invoice,
 - iv. income tax returns and notices of assessment,
 - v. tenancy agreements,
 - vi. wills, grants of probate, or grants of administration,
 - vii. employment contracts, pay statements or records of employment,
 - viii. verification of residence in long term or supportive care,
 - ix. verification of educational enrolment form,
 - x. separation agreements,
 - xi. court orders,
 - xii. insurance certificates for homeowners or tenants insurance,
 - xiii. strata by-laws, minutes of strata meetings or records prepared or maintained by the strata; and
- (b) statutory declarations or affidavits regarding the status of the property.

Power to request particulars from registered owner

4.10 The Collector of Taxes may require a registered owner who has not submitted a completed property tax declaration form, to provide information or submit evidence in accordance with 4.7, 4.8 or 4.9 of this by-law.

Review request

6.12 The review request must:

(h) provide the supplementary information and evidence that was previously provided to the vacancy tax review officer to substantiate the reasons for complaint.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

Data-linking Initiative

1. Personal information from one database is linked or combined with personal information from another database;	No
2. The purpose for the linkage is different from those for which the personal information in each database was originally obtained or compiled;	No
3. The data linking is occurring between either (1) two or more public bodies or (2) one or more public bodies and one or more other entities.	No

Common or Integrated Program or Activity

1. This initiative involves a program or activity that provides a service (or services);	No
2. Those services are provided through: (a) a public body and at least one other public body or other entity working collaboratively to provide that service; or (b) one public body working on behalf of one or more other public bodies or other entities;	No
3. The common or integrated program/activity is confirmed by a written agreement signed by the City Manager, the City Clerk or the Director of Legal Services.	No

1. Systems Utilized

Two internal City systems will be used to administer the Vacancy Tax program:

- System #1 to collect and store initial property status declarations and manage tax billing and payment
- System #2 to administer the audits, complaint and review processes.

Details from the property status declaration will be stored in both systems but records retention policies and purge processes are common across systems.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

2. Elements of Information or Data

Note: All information and evidence provided during the preceding stages – including declarations, audits and complaints – will be accessed and used during the review stage. **FIPPA authorities for collection, use, and disclosure of this information for the Review Phase are as follows: collection is authorized under sections 26(a), 26(c), 27(1)(b), and 27(1)(iv); use is authorized under sections 32(a) and 32(c); and disclosure is authorized under sections 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).** Although not required or requested by the City, registered owners may elect to submit additional evidence during the review stage. It is expected that this will only occur in exceptional circumstances, and evidence submitted will be of the same types listed in Appendix C. This additional evidence, therefore, will be information that should have been received at an earlier stage. All processes for collecting information will be the same as those identified in PIA #2017-02 – Stage II – Audits and Complaints.

STAGE III: REVIEW		
DATA ELEMENT	COMMENT	Legal Authorities (FIPPA)
Property Status Declaration information from System #1	See Appendix A for a listing of declaration information	See Appendix A for legal authorities applicable at the Declaration Stage.
Information and evidence from the audit (if present) and complaint processes in System #2. This evidence will be retained and will also be reviewed during the Review Process (if applicable).	See Appendices B, C, and D for a listing of audit and complaint information.	<p>See Appendices B, C, and D for legal authorities applicable at the Audit and Complaint Stage.</p> <p>If new evidence or information is received during the Review Stage, the following authorities apply:</p> <p>Collection: Section 26(a)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

First Name	Required for account setup and when requesting a review as a registered owner, registered owner's representative or corporation representative	<p>Collection: Section 26(a)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure:¹ Section 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).</p>
Last Name	Required for account setup and when requesting a review as a registered owner, registered owner's representative or corporation representative	<p>Collection: Section 26(a)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).</p>
Phone Number	Required for account setup and when requesting a review as a registered owner, registered owner's representative or corporation representative	<p>Collection: Section 26(a) and (c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).</p>
E-mail Address	Required for account setup but optional when requesting a review as a registered owner, registered owner's representative or corporation representative	<p>Collection: Section 26(a), 26(c), and 26(d)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a), 33.2(c),</p>

¹ Disclosures referenced throughout this table refer to access by and disclosures to staff and consultants for purposes of administering and adjudicating Reviews.

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

		33.1(1)(e.1)(i), and 33.2(i).
Owner-Created Password	Required for account setup and when requesting a review as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(c) Not used or disclosed by City staff.
Company Name	Required when requesting a review as a corporation representative	Collection: Section 26(c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).
Reason for Review	Required when requesting a review as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(a) and (c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a), 33.2(c), 33.1(1)(e.1)(i), and 33.2(i).

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

3. Justification/Rationale

Criteria	Comments
Is the initiative directly related to and necessary for a City program or activity?	Yes, the Vacancy Tax Initiative was enacted by Council on November 16, 2016 (Amended July 11, 2017) to be implemented for the 2017 vacancy reference period.
Is all the information to be collected directly related to and necessary for the City program or activity?	<p>Yes.</p> <p>The review process requires all previously submitted information and evidence.</p> <p>The review process will refer back to information collected in the declaration, which was limited to only what was necessary for the City to verify the status declaration of the registered owner. The review process will also refer back to information collected during audits and/or complaints. These processes involved more extensive data collection because registered owners were required to provide documentation to support their property vacancy status. The audit and/or complaint documentation requirements were developed in consultation with EY Canada to support the overall integrity of the Vacancy Tax program.</p> <p>Although not required or requested by the City, registered owners may elect to submit additional evidence during the review stage. It is expected that this will only occur in exceptional circumstances, and evidence submitted will be of the same types that should have been collected during audits and complaints (Appendix C).</p>
Have less intrusive data collection measures been considered that will meet the requirements of the program or activity?	<p>Throughout the project design process, one of the guiding principles was ease and simplicity for registered owners to declare their property status.</p> <p>The process for collecting information was developed in consultation with EY Canada to support the fair and</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>equitable application of the tax with effective audit, complaint, and review processes post declaration.</p> <p>Based on recommendations from EY Canada, the City of Vancouver has identified the most appropriate types of information and evidence and has limited collection to the minimum required to ensure the integrity of its processes.</p>
What problem is the system expected to address?	<p>In order for the City of Vancouver to manage and administer the Vacancy Tax program, validation and evidence of occupancy is required.</p> <p>This is a data capture system whereby documentation supporting the Property Vacancy Status Declaration can be submitted for the audit and/or complaint process as well as the review process.</p>
How will the system address this problem?	<p>The system captures data related to a registered owner's status for a Vacancy Tax program that must be managed and administered to ensure a fair application of benefit or penalty to registered owners.</p>
How will the benefits outweigh any privacy invasion resulting from the acquisition of the registered owner's information?	<p>Some personal data collection is critical to the integrity and success of the program. Registered owners must be allowed to provide evidence that supports their declarations and ensures taxes are levied appropriately. Information collection is also integral to good management of the program.</p>
Will each person about whom information is collected give consent in writing?	<p>Primary channel for review is online.</p> <p>Terms and Conditions for all channels (Online and In Person) include the following consent statement:</p> <ul style="list-style-type: none"> Online - Acceptance by clicking a checkbox encompassing consent and other program Terms and Conditions

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<ul style="list-style-type: none"> • In Person – Registered owners will sign a consent form with other Vacancy Tax program Terms and Conditions <p><i>I agree that the City of Vancouver can use the personal information I provide on my Vacant Homes Tax Declaration and any related personal documentation and information, as may be required, for the purposes of administering the Vacant Homes Tax program.</i></p> <p><i>All personal information collected by the City of Vancouver for the purposes of administering the Vacant Homes Tax program is collected, used, stored, shared and protected in accordance with the Freedom of Information and Protection of Privacy Act of British Columbia.</i></p> <p><i>Questions regarding the collection and use of personal information provided as required by the Vacant Homes Tax program should be addressed to the Director, Access to Information and Privacy, City of Vancouver, 453 W 12th Ave, Vancouver, BC V5Y 1V4 or call 3-1-1 within City of Vancouver or 604.873.7000 outside of the City of Vancouver.</i></p>
<p>Will information about persons be collected directly from the persons themselves and by no other means?</p>	<p>For all declaration statuses, with the exception of Permitted Occupant and possibly Owner-in-Care and Tenanted, information and evidence will have been (or, in exceptional circumstances, will be) collected directly from the person the information is about or their agent/representative. Information collected from registered owners and third parties during initial declaration, audits, and complaints will be used during the review process. Although not requested or required by the City, some individuals may choose to provide additional information during the review stage. This information will be of the same type that should have been collected during audits and complaints (Appendices B and C), and collection of such information will follow the same processes outlined in PIA #2017-02 – Stage II – Audits and Complaints. Requests for reviews will be submitted via the registered owner’s online account; however, any additional evidence provided during the</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>review stage will only be accepted in person or via mail.</p> <p>All Vacancy Tax transactions (online, phone, in-person) conducted by the registered owner or agent/representative will require the current registered owner's tax access code - a private key that is sent to registered owners as part of their regular tax billing – or a password created by the registered owner. Third parties do not have access to this code or password and cannot access a registered owner's personal information. Information provided by third parties, such as permitted occupants, will be submitted under the property's registered address or folio number. Using the registered address or folio number, City staff will identify the correct property tax file and will upload the information to that file.</p>
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Part 2 – Protection of Personal Information

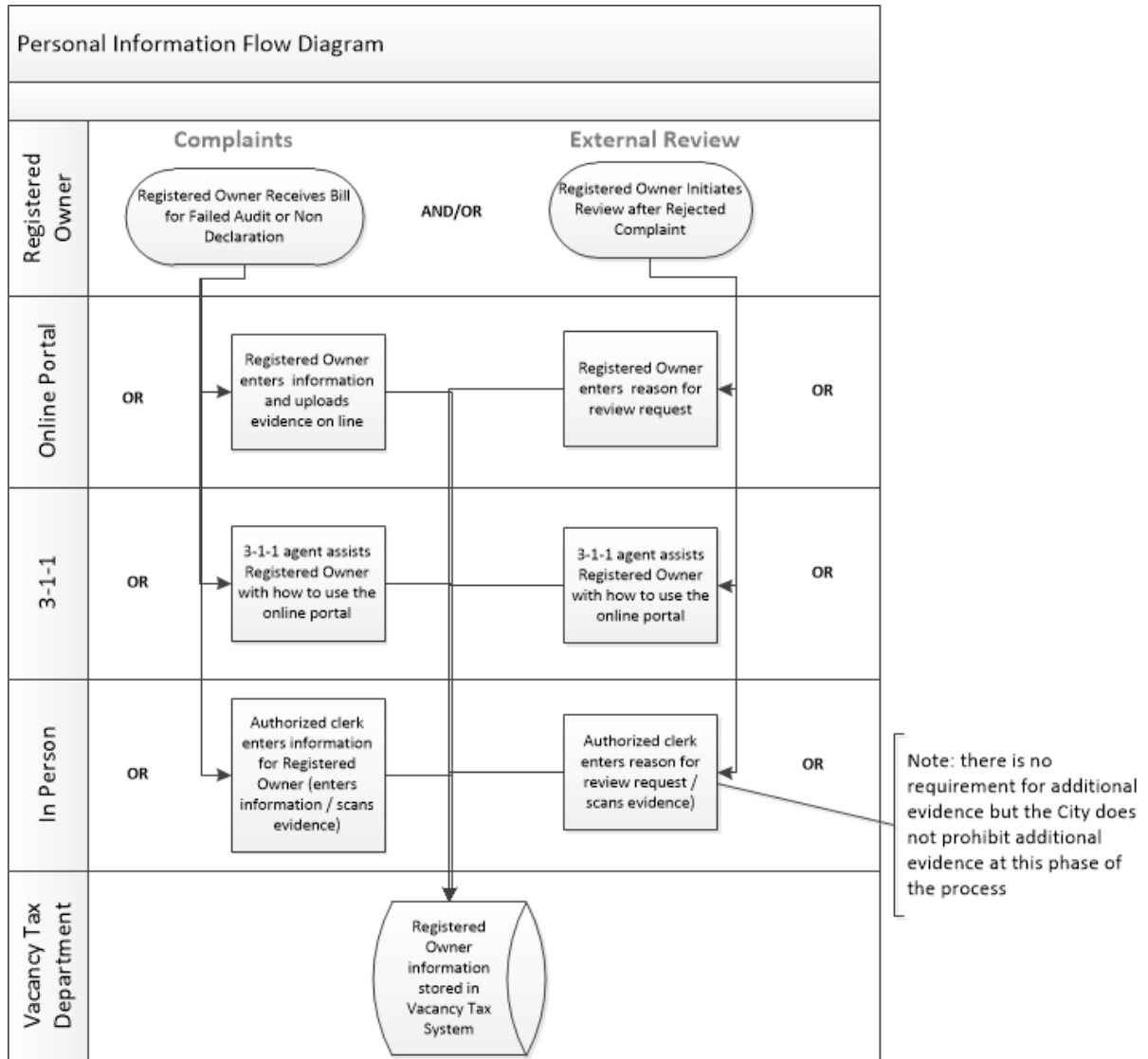
4. Storage or Access outside Canada

The collected information will be stored on premise in City of Vancouver secure data centres.

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

5. Personal Information Flow Diagram



Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

6. Risk Mitigation Table

Risk Mitigation Table				
	Risk	Mitigation Strategy	Likelihood	Impact
1.	Employees could access personal information and use or disclose it for personal purposes	Employees and contractors are bound by contractual employment terms. Employee and contractor access to Vacancy Tax information will be limited to employees involved in Vacancy Tax transactions and inquiries.	Low	High
2.	Request may not actually be from client (i.e. their online declaration may be compromised)	All Vacancy Tax transactions (online, phone, in-person) will require the registered owner or agent/designate to provide a current owner tax access code - a private key that is sent to registered owners as part of their regular tax billing. Additionally, registered owners submitting information and evidence online will be required to create an account to conduct online transactions. Registered owners will create their own passwords, with password resets going to an email account of the owner's choosing. Passwords will be encrypted and will not be accessible to staff.	Low	High
3.	Clients' personal information is compromised when transferred to the service provider	All data is hosted on premise at the City of Vancouver's hardened data centre, behind firewalls.	Low	High
4.	Declaration portal is attacked	Portal logon is via an online account registered owners create with password resets going to an e-mail they control. Portal is designed to prevent brute force attacks and declaration portal is subject to vulnerability testing as part of	Low	High

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

		architectural review and change management processes.		
5	Registered Owner's account is compromised	Once a registered owner submits their evidence the answers to questions and the ability to open uploaded attachments is removed. This design is implemented to protect personal information in the unlikely event that the registered owner's portal account is compromised.	Low	Low
6	Registered owner may supply information about a third party without their authorization.	Evidence related to a third party will only be accepted if received with a completed consent form. Any information not accompanied by a signed consent form will be deleted from the system.	Medium	High
7	Review panelists could use Vacancy Tax information for unintended purposes	<ul style="list-style-type: none"> The City retains control of the review business process Contractual provisions ensuring panelists are bound by FIPPA and City requirements Oath, Code of Conduct, and Non-Disclosure Agreement required for review panelists. The City provides privacy training for review panelists. City staff will assign all cases, and review panelists work from a listing of scheduled case files. Review panelists will access review requests in the system of record for audit, complaints and reviews. Panelists will not receive any information before or after their on-site panel session. Review panelists will only access information on-site at the City of Vancouver using equipment provided by the City of Vancouver. Printers will not be 	Low	High

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

		<p>assigned to computers used by panelists.</p> <ul style="list-style-type: none"> All information will be retained by the City. All information will be stored in the City's system of record and entered directly by the review panelist. If any hard copy documents or notes are created during the panel sessions, they will be gathered by the City as panelist leave their scheduled sessions. 		
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7. Collection Notice

This information is collected by the City of Vancouver in accordance with the Vancouver Charter, the Vacancy Tax By-law and the Freedom of Information and Protection of Privacy Act of British Columbia. The information will be used to administer the City's tax services. If you have questions about the City's collection and use of your personal information, contact the Director of Access to Information and Privacy, 453 West 12th Avenue by phone: 604.873.7999 or email: privacy@vancouver.ca

Part 3 – Security of Personal Information

8. Description of the physical security measures related to the initiative (if applicable):

On premise servers are located at the City of Vancouver's hardened data center at eComm. The Emergency Operations Centre (EOC) site has 24/7 security, 10ft metal fencing, gated access and all eComm staff are required to have an approved enhanced security clearance.

Failover and backup servers are also located at the City of Vancouver Data Center (City Hall) in a controlled access room with on-site physical security.

9. Description of the technical security measures related to the initiative (if applicable):

- The servers are on premise, on a secure managed network, behind firewalls.
- City staff 'view' access of Vacancy Tax data is restricted by role and named account. Account access is enforced by application security, or active directory security.

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

- Review panellists 'view' access of Vacancy Tax data is restricted by role and named account. Account access is enforced by application security, or active directory security.
- City staff network passwords are encrypted and password changes are forced every 90 days (strong passwords are required with mixed case and numbers).
- Review panelist network passwords are encrypted and password changes are forced every 90 days (strong passwords are required with mixed case and numbers).
- Initial account set up for registered owners' accounts will require a property folio number and a tax access code, a private key that is sent to registered owners as part of the City's regular tax billing. Once this information is provided, registered owners will be able to create their own accounts and set their own passwords. Passwords are controlled by the registered owner
 - resets will go to an email account of the owner's choosing, and will require the owner to correctly answer a security question. Password are encrypted and are not accessible to staff.
- The portal is secured with HTTPS for web and mobile transactions.
- BotDetect CAPTCHA - is integrated into the portal logon process

10. Branch/department security policies:

Policies

- AG-015-01 - Computing and Telecommunications Facilities - General
- AG-015-02 - Computing and Telecommunications Facilities - Security and Integrity
- AG-015-03 - Computing and Telecommunications Facilities - E-mail Usage
- AG-015-05 - Computing and Telecommunications Facilities - Remote Access
- AG-015-07 - Computing and Telecommunications Facilities - Account Management
- AG-015-09 - Computing and Telecommunications Facilities - Equipment Security
- AG-015-13 - Computing and Telecommunications Facilities - Hardware and Data Disposal
- AG-015-14 - Computing and Telecommunications Facilities - Database Connections
- AE-025-01 - Hiring and Employment - Positions of Trust
- AE-028-01 - Employment - Code of Conduct

Processes

- IT Security Charter / Security 101 Training Course
- Architectural Review Process for new systems and existing system changes (with triggers for security reviews, privacy impact assessments, and system vulnerability testing, including but not limited to penetration testing)
- Formal system change process with change logging, scheduling, tracking and approvals via a Change Advisory Board

11. Description of any access controls and/or ways in which the program will limit or restrict unauthorized changes (such as additions or deletions) to personal information:

Entry of personal information provided by the registered owner will only be done in conjunction with an owner access code (online or in-person). Registered owners will be able to query the document types they submitted (online, phone, in-person) for their audits (if applicable) or complaints upon

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

logging into their account (online) or providing a valid access code (for phone and in-person). Examples of document types are drivers licence, Tenancy Agreement, etc. Document contents are never visible to any party.

For purposes of reviews, access to personal information will be restricted to the review panelists, the Revenue Services coordinator, and the Revenue Services director.

12. Description of how the program will track who has access to the personal information:

The City has implemented role-based security, and access to systems is limited to a need-to-know basis. System administrators must ensure access privileges are limited to information required by users in the course of their duties. User accounts are assigned to specific users who are responsible for actions taken by that account. Users are prohibited from accessing unauthorized data and from logging into accounts that users are not expressly authorized to access. Violation of these rules could lead to disciplinary action. All assigned staff and review panel members receive dedicated privacy training to emphasize their privacy obligations.

User accounts are maintained by Technology Services, and system changes are logged and audited. When a user changes roles, their change in status must be reported to managers to ensure access privileges are updated accordingly. Reports of inactive user accounts are run every six months to ensure access is still required by the user. Audits of individuals assigned to specific roles will also be reviewed annually (at a minimum) by the Privacy Analyst. Reports of user account terminations are run weekly to ensure access control lists are kept up to date.

Vacancy Tax Review Process
*PIA # 2017-02 - Stage III - Review**May 16, 2018*

Part 4 – Accuracy/Correction/Retention of Personal Information

13. How is an individual's information updated or corrected? If information is not updated or corrected (for physical, procedural or other reasons) please explain how it will be annotated? If personal information will be disclosed to others, how will the public body notify them of the update, correction or annotation?

The complaint and review processes offer an opportunity to correct any existing information through error or omission by the registered owner or the City. The City will not disclose personal information to other parties.

14. Does your initiative involve the use of personal information to make decisions that may directly affect individuals? If yes, please explain.

Yes, the information provided by registered owners relates directly to the application of Vacancy Tax and to the review process that protects the integrity of the Vacancy Tax program.

15. If you answered "yes" to question 14, please explain the efforts that will be made to ensure that the personal information is accurate and complete.

Registered owners will be able to query information they submitted (in-person) upon presentation of valid photo ID.

The complaint and review processes offer an opportunity to correct any existing information through error or omission by the registered owner or the City.

16. If you answered "yes" to question 14, do you have a record retention and/or disposition schedule that will ensure that personal information is kept for at least one year after it is used in making a decision directly affecting an individual?

A new records classification has been developed to allow for the timely purge of personal information submitted in relation to the Vacancy Tax.

Section 4.7 of the Vacancy Tax by-law allows the Collector of Taxes to request information for previous Vacancy Tax Reference Periods. Up to three years in total, as such personal information will be kept for 4 years to allow for all Vacancy Tax triggered business process to complete. In all cases the event triggers for retention will be set for the shortest possible retention depending on follow-on processes that require access to personal information from the declaration.

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

Part 5 –Approval Signatures

Patrice Impey

General Manager, Finance, Risk, SCM
Chief Financial Officer

Signature

Date

Esther Lee

Director, Financial Initiatives

Signature

Date

Jessie Adcock

Chief Technology Officer

Signature

Date

RECEIVED and REVIEWED:

Barbara Van Fraassen

Director, Access to Information

Signature

Date

APPROVED:

Sadhu Johnston

City Manager / FOI HEAD

Signature

Date

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

Appendix A – Stage I: Property Status Declaration Data

STAGE I: INITIAL DECLARATION			
DATA ELEMENT	REQUIRED OR OPTIONAL	Legal Authorities (FIPPA)	COMMENT
First and Last Name of registered owner	Required - filled in by the system based on access code (access codes are unique to registered owners and are private)	Collection: Section 26(a) Use: Section 32(a) and 32(c) Disclosure: ² Section 33.2(a) and 33.2(c)	Section 620(1)(a) of the Charter - “ <i>requiring a <u>registered owner</u> of a residential property to provide information respecting the property and the identity and address of the registered owner...</i> ”
Telephone Number	Required	Collection: Section 26(a) and (c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)	Section 620(1)(a) of the Charter - “ <i>requiring a <u>registered owner</u> of a residential property to provide information respecting the property and the identity and address of the registered owner...</i> ” <i>Necessary to contact registered owner to process and verify declaration.</i>
Email (optional)	Optional: registered owner or corporation contact email	Collection: Section 26(a), 26(c), and 26(d) Use: Section 32(a) and 32(c) Disclosure:	

² Disclosures in Appendix A relate to access by and disclosure to staff for purposes of administering initial Declarations, Audits, and Complaints.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

		Section 33.2(a) and 33.2(c)	
First and Last Name of authorized agent, telephone number or email of agent (e-mail address is always optional)	Required only when someone other than the registered owner is declaring on the registered owner's behalf	<p>Collection: Section 26 (c), (d)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	Necessary to identify and contact person responsible for completing declaration.
Job Title	Required only when someone is declaring on behalf of a corporation.	<p>Collection: Section 26(a) and 26(c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	Necessary to contact the individual acting on behalf of the corporation.
First and Last Name and telephone number of Principal resident other than registered owner	Required only when the property is declared as occupied by friends or family of the registered owner.	<p>Collection: Section 26(a) and (c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	Section 620(1)(a) of the <i>Charter</i> - <i>"requiring a registered owner of a residential property to provide information respecting the property and <u>the identity and address of the registered owner and the individual occupying the property...</u>"</i>
First and Last Name of tenant(s)	Required only when the property is	<p>Collection: Section 26(a)</p>	Section 620(1)(a) of the <i>Charter</i> - <i>"requiring a</i>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	declared as leased/rented	<p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	<i>registered owner of a residential property to provide information respecting the property and the identity and address of <u>the</u> registered owner and the <u>individual occupying the property...</u></i>
Permit Number(s)	Required only when the property is declared as undergoing redevelopment or major renovation(s). City of Vancouver format: 2 alpha, 4-digit year – 5-digit number (e.g. BU2017-12345)	<p>Collection: Section 26(a) and (c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	Necessary to verify redevelopment or renovation of the property.
Care facility: Name, Address and phone number.	Required only when the property is declared as registered owner is in care	<p>Collection: Section 26(a) and (c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	<p>Section 620(1)(a) of the Charter - “requiring a registered owner of a residential property to provide information respecting the property and the identity and <u>address of the registered owner and the individual occupying the property...</u>”</p> <p>Care facility is current address of registered owner or occupier. Form has been modified to remove name of supervising medical professional and relationship to registered owner</p>
Name and contact	Required only when	Collection:	Information necessary to

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

information for Company (address and telephone number)	the property is declared as registered owner has a principal residence elsewhere, but occupies property for employment for 180 days	<p>Section 26(c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	determine employment status and confirm that the appropriate exemption has been claimed.
Court File/Order Number	Required only when the property is declared as cannot be occupied under a Court order	<p>Collection: Section 26(a) and (c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	Necessary to determine if the property is uninhabitable due to a Court order.
Reason that the parcel cannot be occupied as a residential parcel	Required only when the property is restricted to vehicle parking or when the size and/or shape of the lot prevent residential development	<p>Collection: Section 26(a) and (c)</p> <p>Use: Section 32(a) and 32(c)</p> <p>Disclosure: Section 33.2(a) and 33.2(c)</p>	Necessary to determine why a parcel of land cannot be occupied as residential property.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

Appendix B – Stage II: Audit and Complaint Data Elements

STAGE II: AUDIT AND COMPLAINT		
DATA ELEMENT	COMMENT	Legal Authorities (FIPPA)
Property Status Declaration information from System #1	See Appendix A for a listing of declaration information	See Appendix A for legal authorities.
First Name	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(a) Use: Section 32(a) and 32(c) Disclosure: ³ Section 33.2(a) and 33.2(c)
Last Name	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(a) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Phone Number	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(a) and (c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
E-mail Address	Required for account setup but optional when providing evidence as a registered owner, registered	Collection: Section 26(a), 26(c), and 26(d)

³ Disclosures in Appendix B relate to access by and disclosure to staff for purposes of administering Audits and Complaints.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	owner's representative or corporation representative	Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Owner-Created Password	Required for account setup and when providing evidence as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(c) Not used or disclosed by City staff.
Company Name	Required when providing evidence as a corporation representative	Collection: Section 26(c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Security Question for Password Reset	Required for account setup	Collection: Section 26(c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Folio	Required when providing evidence as a registered owner, registered owner's representative or corporation representative	Collection: Section 26(a) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Access Code (Provided to	Required when providing evidence	Collection:

Vacancy Tax Review Process *PIA # 2017-02 - Stage III - Review*

May 16, 2018

Registered Owner by the City)	as a registered owner, registered owner's representative or corporation representative	Section 26(c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Standard Question Responses (specific to property status)	Required when providing evidence as a registered owner, registered owner's representative or corporation representative A copy of standard questions as of April 2018 appears in Appendix C	Collection: Section 26(c) Use: Section 32(a) and 32(c) Disclosure: Section 33.2(a) and 33.2(c)
Evidence Uploads (specific to property status)	Required when providing evidence as a registered owner, registered owner's representative or corporation representative A copy of evidence items as of April 2018 appears in Appendix C	See Appendix C for legal authorities

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

Appendix C – Stage II: Questions and Evidence from the Audit and Complaint Stages

Stage II: Audits and Complaints	
SECTION	DECLARATION TYPE
1.	Registered Owner – Principal Residence
2.	Permitted Occupant
3.	Tenanted
4.	Death of Registered Owner
5.	Owner in Care
6.	Court Order
7.	Property Transfer
8.	Work
9.	Strata Restriction
10.	Redevelopment or Renovation
11.	Limited Use Residential Property

1. REGISTERED OWNER

Declaration Type	Registered Owner – Principal Residence The property was used as a principal residence for at least 180 days by the registered owner
Questions	<ol style="list-style-type: none"> 1. This property was declared as used as a principal residence for at least 180 days by the registered owner. If this declaration is correct, confirm by entering “Yes”. If this is incorrect, please state why this property was declared as a principal residence? 2. When did this residential property become principal residence? 3. Was a Home Owner Grant claimed for this property? Please confirm or state why the grant was not claimed? 4. Have you completed a Vacancy Tax Declaration for any other residential property or properties? If yes, please provide the complete address of the residential property or properties. Otherwise, indicate “N/A” 5. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate “NA”. 6. Should our assessment of the evidence you provide indicate that further support is required, are you able to obtain an affidavit from a neighbour that states you lived at your address for at least 180 days during the reference period January to December 2017? Please confirm by stating “Yes” or “No”.
Evidence	Primary: Please provide any one of the following:

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<input type="checkbox"/> BC driver's licence <input type="checkbox"/> BC Identification Card (BCID Card) <input type="checkbox"/> BC Services Card <input type="checkbox"/> Other government issued ID Secondary: Please provide any three of the following supporting documents: <ul style="list-style-type: none"> Correspondence from government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc. Homeowner insurance ICBC vehicle insurance and registration Mortgage statements MSP invoice Utility bills showing 12 months at service address
Basis for Collection, Use, and Disclosure⁴	<p>Section 26 (a) and (c) of FIPPA Section 32(a) and (c) of FIPPA Section 33.2(a) and (c) of FIPPA</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration requires that the residential property be used as a principal residence. "Principal residence" is defined in section 1.2 of the Vacancy Tax By-Law as "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".</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Allows City to verify that the property was used as a principal residence for at least 180 days and to determine risk level for further inquiry.</p> <p>Question 3: Allows City to verify that the residential property is used as a principal residence as home owner grant can only be claimed for properties used as a principal residence.</p>

⁴ Disclosure authorities cited throughout Appendix C refer to access and disclosure amongst staff for purposes of administering Audits and Complaints.

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>Question 4: Allows City to confirm that a registered owner has only claimed one residential property as a principal residence and to determine risk level for further inquiry.</p> <p>Question 5: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Question 6: Affidavit not sought at this stage. Question seeks to determine if third parties consent to providing a supporting affidavit if initial disclosure is determined to be insufficient.</p> <p>Evidence: Evidence must be appropriate and sufficient and as such no one piece of evidence meets that criteria and therefore E&Y has recommended that the City require at least three supporting documents.</p>
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2. PERMITTED OCCUPANT

Declaration Type	Permitted Occupant The property was declared as the principal residence of the registered owner's permitted occupant(s) (i.e. a family member or friend or other permitted occupant) for at least six months.
Questions	<ol style="list-style-type: none"> 1. This property was declared as the principal residence of a friend or family member or other permitted occupant(s) for at least six months in the applicable vacancy reference period. If this declaration is correct, confirm by entering "Yes". If this declaration is incorrect, state why this property was declared as the principal residence of a friend or family member or other permitted occupant(s). 2. What was the name(s) of the permitted occupant(s) who lived in this property during the applicable vacancy reference period? 3. What is your relationship to the permitted occupant(s) who lived in this property during the applicable vacancy reference period? 4. What was the time period (mm/dd/yyyy – mm/dd/yyyy) for which this residential property was used as the principal residence of your friend or family member or other permitted occupant(s)? 5. If you are uploading other relevant documents, include details about them here. Otherwise, indicate "N/A". 6. Should our assessment of the evidence you provide indicate that further support is required, are you able to obtain a sworn affidavit from your stated friend or family member or other permitted occupant(s) confirming they used this address as their principal residence for at least six months in the applicable vacancy reference period? <p>NOTE: No documents belonging to the permitted occupant are to be uploaded without the explicit written consent of that person. A consent form will be mailed directly to the permitted occupant at the declared address. If the Registered Owner is submitting documents on behalf of the permitted occupant, Consent Form B must be signed by that person and uploaded with their documents. All documents pertaining to the permitted occupant will be deleted if they are not accompanied by</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	the signed consent letter. If the permitted occupant has not completed the Third-Party Consent Form B, the permitted occupant will need to provide copies of the relevant documentation to the City in person or via registered mail along with their completed Third-Party Consent Form A.
Evidence	<p>Primary documents (belonging to permitted occupant)</p> <p><input type="checkbox"/> Completed third-party Consent Form A or B (as applicable)</p> <p>The permitted occupant to provide any one of the following:</p> <p><input type="checkbox"/> BC driver's licence</p> <p><input type="checkbox"/> BC Identification Card (BCID Card)</p> <p><input type="checkbox"/> British Columbia Services Card</p> <p><input type="checkbox"/> Other government-issued personal identification (with a valid address)</p> <p>Secondary documents (belonging to permitted occupant)</p> <p>The permitted occupant to provide any two of the following supporting documents:</p> <p><input type="checkbox"/> Correspondence from a government authority regarding the receipt of benefits such as a pension, unemployment benefits, housing benefits, etc.</p> <p><input type="checkbox"/> ICBC vehicle insurance and registration</p> <p><input type="checkbox"/> Medical Services Plan (MSP) invoice</p> <p><input type="checkbox"/> Utility bills for the period of occupancy</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection, Use, and Disclosure (FIPPA)	<p>Section 26(a), (c), and 27(1)(a)(i)</p> <p>Section 32(a) and (c)</p> <p>Section 33.2(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the occupant. The information and evidence requested relates directly to and is necessary for the Audit and Complaint Processes. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient.</p> <p>Third parties will have the option, should they consent to disclosure at all, to either provide information and evidence directly to the City or to complete a written consent form to allow the registered owner to submit the information or evidence on their behalf. Registered owners will be advised not to submit any third party information other than occupant names and addresses without submitting a written consent form.</p>
Comment	<p>This type of declaration requires that the residential property be used as a principal residence for at least six months of the vacancy reference period by an "occupier" other than the registered owner, being a person who occupies residential property with permission of the registered owner but is not a tenant or subtenant. This is typically a family member or friend of the registered owner and this language has been used in the declaration to make it easier to understand. "Principal residence" is defined in section 1.2 of the Vacancy Tax By-Law as "the usual place where an individual lives, makes his or her home and conducts his or her daily affairs,</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>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".</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Allows the City to compare the name of the permitted occupant with the name provided at the time of the registered owner's declaration and to determine risk level for further inquiry.</p> <p>Question 3: Allows City to verify the permitted occupant's relationship to the registered owner (ie. friend or family member or other permitted occupant). The type of relationship will be used to verify the risk level for further inquiry.</p> <p>Question 4: Allows City to verify that the property was occupied for at least six months during the vacancy period and to determine risk level for further inquiry.</p> <p>Question 5: Allows the permitted occupant to provide additional information to support the registered owner's declaration.</p> <p>Question 6: Affidavit not sought at this stage. Question seeks to determine if occupants consent to providing a supporting affidavit if initial disclosure is determined to be insufficient.</p> <p>Evidence: Evidence must be appropriate and sufficient and as such no one piece of evidence meets the criteria and therefore EY has recommended that the City require at least one primary supporting document and at least two secondary supporting documents.</p>
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3. TENANTED

Declaration Type	<p>Tenanted</p> <p>Occupied by a tenant or subtenant for at least 180 days in 2017, in periods of 30 or more consecutive days</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared as occupied by a tenant or subtenant for at least six months of 2017, in periods of 30 or more consecutive days for a total aggregate of at least 180 days within the reference period. If this declaration is correct, confirm by entering "Yes". If this is incorrect, please state why this property was declared as such? 2. Please provide the start and end dates for each declared tenancy and the name(s) of tenant(s)? 3. Did you use a property management company to manage your rental property? Confirm by entering "Yes" or "No". 4. Have you reported rental income/loss for this property on your 2017 CRA income tax return? If requested, are you able to provide a copy of your income tax return? 5. Are you able to provide signed tenant agreements for all declared tenancy time frames? If yes, please upload them. 6. Have you entered into a rental agreement with a Corporation? Confirm by entering "Yes" or "No". If "Yes", are you a director, officer or shareholder of this corporation?

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>7. Do you have rental property insurance for this property?</p> <p>8. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".</p> <p>9. Should our assessment of the evidence you provide indicate that further support is required, are you able to obtain an affidavit(s) from the tenant(s) or subtenant(s) that state the property was occupied during the reference period January to December 2017, for a period of 30 consecutive days for a total aggregate of at least 180 days within the reference period? Please confirm by stating "Yes" or "No".</p>
Evidence	<p>Primary Please provide the following document:</p> <p><input type="checkbox"/> Tenancy agreement(s)</p> <p>Secondary Please provide any two of the following supporting documents:</p> <p><input type="checkbox"/> Insurance certificate for property insurance which include the provisions for rental property insurance</p> <p><input type="checkbox"/> City of Vancouver Rental Property Business License</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection, Use, and Disclosure (FIPPA)	<p>Section 26 (a) and (c) Section 32(a) and (c) Section 33.2(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration requires that the residential property be occupied by a tenant/subtenant for at least 180 days in 2017, in periods of at least 30 consecutive days.</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Allows City to verify that home was rented for at least 180 days and to determine risk level for further inquiry.</p> <p>Question 3: Seeks information to support applicability of exemption.</p> <p>Question 4: Seeks information to support applicability of exemption. Supporting tax return not collected at this stage.</p> <p>Question 5: Confirms availability of evidence. Evidence to support applicability of</p>

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>exemption.</p> <p>Question 6: Seeks information to support applicability of exemption and to determine risk level for further inquiry.</p> <p>Question 7: Seeks information to support applicability of exemption.</p> <p>Question 8: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Question 9: Affidavit not sought at this stage. Question seeks to determine if occupants consent to providing a supporting affidavit if initial disclosure is determined to be insufficient.</p> <p>Evidence: Evidence must be appropriate and sufficient and as such no one piece of evidence meets those criteria and therefore E&Y has recommended that the City require at least two supporting documents.</p> <p>Evidence: If it is determined that no other sufficient evidence can be obtained directly from the registered owner, and if requested by a registered owner and/or tenant, the tenant may elect to provide evidence in support of their tenancy. However, this will never be presented as an initial option and will only be offered as final recourse to confirm tenancy. Consent forms will be provided to the tenants and must accompany any third-party documentation.</p>
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4. DEATH OF REGISTERED OWNER

Declaration Type	<p>Death of registered owner</p> <p>The registered owner is deceased and a grant of probate or administration of the estate was pending</p>
Questions	<ol style="list-style-type: none"> 1. The last registered property owner on title of this residential property was declared as deceased and neither a Grant of Probate nor a Grant of Administration has been issued, which resulted in the residential property being unoccupied for more than 180 days during the vacancy reference period. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. Has the Certificate of Death for the last registered owner on title been uploaded? Yes, or if No please explain why. 3. If you answered "Yes" to the above question, has a Grant of Probate or a Grant of Administration been uploaded? Please confirm by entering "Yes" or "No" 4. If you answered "Yes" to the above questions, has official title of the residential property been transferred to a beneficiary? Please confirm by entering "Yes" or "No" 5. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	<p>Provide a Certificate of Death and one of the following supporting documents (if</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>available):</p> <p><input type="checkbox"/> Grant of administration for estate of the deceased</p> <p><input type="checkbox"/> Grant of probate of the will of the deceased</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection, Use, and Disclosure (FIPPA)	<p>Section 26 (a) and (c) Section 32(a) and (c) Section 33.2(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p>
Comment	<p>This type of declaration is provided under Section 3.1 of the Vacancy Tax By-Law which states that this exemption applies where “the last registered owner of the residential property on title is deceased and neither a grant of probate of the will of the deceased, nor a grant of administration of the estate of the deceased has been provided.”</p> <p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: Evidence collected to support applicability of exemption.</p> <p>Question 3: Evidence collected to allow the City to confirm applicability of exemption. To apply, grant of probate or grant of administration must have been pending during the reference period or issued after June 30, 2017.</p> <p>Question 4: Information allows City to confirm applicability of exemption. To apply, title must have been transferred during the reference period.</p> <p>Question 5: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Evidence: Only one form of supporting evidence sought at this stage unless grant of probate or administration was issued during the reference period, in which case City would review issue date to determine applicability of exemption.</p>

5. OWNER IN CARE

Declaration Type	<p>Owner in Care</p> <p>The registered owner, his/her family member or friend, or the tenant or subtenant was undergoing medical care or was residing in a hospital, long term</p>
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Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

	or supportive care facility which resulted in the residential property being unoccupied for more than 180 days.
Questions	<p>1. The registered owner, friend or family member, or tenant or subtenant was declared as undergoing medical care or residing in a hospital, long term or supportive care facility which resulted in the residential property being unoccupied for more than 180 days in the applicable vacancy reference period. If this is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as owner in care.</p> <p>2. Did this residential property remain the principal residence of the person undergoing medical care or residing in a hospital, long term or supportive care facility? Confirm by entering "Yes" or "No". If "Yes", you do not require this exemption. Return to the property status options and select "Principal Residence - Homeowner OR Principal Residence - Permitted Occupant".</p> <p>3. Did the person undergoing medical care or residing in a hospital, long term or supportive care facility remain a tenant or subtenant? Confirm by entering "Yes" or "No". If "Yes", you do not require this exemption. Return to the property status options and select "Tenanted".</p> <p>4. Are you able to provide a letter (on official letterhead) confirming that medical care was received or residence in a hospital, long term or supportive care facility was required which resulted in the residential property being unoccupied for more than 180 days? Confirm by entering "Yes" or "No". If "No", state why.</p> <p>5. If the occupant was not residing in a hospital, long term or supportive care facility but was receiving medical care outside of the residential property, are you able to provide a sworn affidavit from the occupant's relative or care giver verifying that medical care was received? Confirm by entering "Yes" or "No".</p> <p>NOTE: No documents belonging to a third-party are to be uploaded without the explicit written consent of that person. A consent form will be mailed directly to the third-party at the declared address. If the Registered Owner is submitting documents on behalf of the permitted occupant, Consent Form B must be signed by that person and uploaded with their documents. All documents pertaining to the third-party will be deleted if they are not accompanied by the signed consent letter. If the permitted occupant has not completed the Third-Party Consent Form B, the permitted occupant will need to provide copies of the relevant documentation to the City in person or via registered mail along with their completed Third-Party Consent Form A.</p>
Evidence	<p>Primary documents</p> <p><input type="checkbox"/> Completed third-party Consent Form A or B (as applicable)</p> <p>Upload any one of the following documents:</p> <p><input type="checkbox"/> A letter (on official letterhead) from a medical professional or hospital, long term or supportive care facility verifying that medical care was received or residence in a hospital, long term or supportive care facility was required. The letter should provide the following:</p> <ul style="list-style-type: none"> Name and address of the medical professional or the hospital, long term or supportive care facility

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<ul style="list-style-type: none"> Name of person receiving care Dates for which medical care was received or for which residence in a hospital, long term or supportive care facility was required <p>OR, if you were not residing in a hospital, long term or supportive care facility:</p> <p><input type="checkbox"/> A sworn affidavit from a relative or care giver verifying that medical care was received. The letter should provide the following:</p> <ul style="list-style-type: none"> Confirmation that medical care was received which resulted in the residential property being unoccupied for more than 180 days Name of the relative or care giver and their relationship to the occupant Name of person receiving care Dates for which medical care was received <p>Secondary documents</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection, Use, and Disclosure (FIPPA)	<p>Section 26 (a), (c), and 27(1)(a)(i) Section 32(a) and (c) Section 33.2(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates directly to and is necessary for the Audit and Complaint Processes. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.</p> <p>If the registered owner was declared to have been in care and their residential property was unoccupied for more than 180 days of 2017, information and evidence may be collected directly from the registered owner or his/her representative to validate this declaration.</p> <p>Third parties will have the option, should they consent to disclosure at all, to either provide information and evidence directly to the City or to complete a written consent form to allow the registered owner to submit the information or evidence on their behalf. Registered owners will be advised not to submit any third party information other than occupant names and addresses without submitting a written consent form.</p>
Comment	<p>This type of declaration requires that the registered owner or occupant be in care. Section 3.3 of the Vacancy Tax By-Law states that this exemption applies where "the occupier or tenant or subtenant is undergoing medical care or is residing in a hospital, long term or supportive care facility, except that this exemption shall not be allowed for more than two consecutive vacancy reference periods."</p>

Vacancy Tax Review Process PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>Question 1: Confirms information provided on declaration.</p> <p>Question 2: This exemption is not required if the property was the principal residence of the owner or permitted occupant for at least six months. This question allows the City to determine whether this exemption is required. If not then no personal information related to this exemption will be required.</p> <p>Question 3: This exemption is not required if the property was tenanted for at least six months. This question allows the City to determine whether this exemption is required. If not, then no personal information will be required.</p> <p>Question 4: Allows City to verify that the occupier received medical care or was in a hospital, long term or supportive care facility and that because of this their property was unoccupied for more than 180 days and to determine risk level for further inquiry.</p> <p>Question 5: Allows the City to determine whether the occupier received medical care and that because of this their property was unoccupied for more than 180 days and to determine risk level for further inquiry.</p> <p>In a relatively low number of cases, if any, a registered owner may use this exemption for a tenant, subtenant, or permitted occupant who received medical care or resided in long term care and was unable to occupy the property. In such cases, Questions 4 and 5 will request information about the third-party occupier. Third parties will have the option, should they consent to disclosure at all, to either provide the evidence directly to the City or to complete a written consent form allowing registered owner to submit the evidence on their behalf. Any information received by the City without express consent by the third-party will be deleted.</p> <p>Evidence: Only one form of supporting evidence sought at this stage.</p>
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6. COURT ORDER

Declaration Type	Court order The property was under a court order, court proceedings or order of a governmental authority prohibiting occupancy
Questions	<ol style="list-style-type: none"> 1. This property was declared as unoccupied for more than 180 days of 2017 because it was under a court order, proceeding or government authority prohibiting occupancy. If this declaration is correct, confirm by entering "Yes". If this is incorrect state why this property was declared as such? 2. Are you able to provide a copy of the court order, evidence of court proceedings or a copy of an order of a governmental authority prohibiting occupancy during the applicable vacancy reference period? Confirm by entering "Yes" or "No". If "No", state why. 3. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	<p>Provide one of the following supporting documents prohibiting occupancy:</p> <p><input type="checkbox"/> Court order</p> <p><input type="checkbox"/> Court proceedings</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<input type="checkbox"/> Government order <input type="checkbox"/> Other document(s)
Basis for Collection, Use, and Disclosure (FIPPA)	Section 3(a) Section 26(a), 26(c), 27(1)(c)(iv), 27(1)(b), 33.3, and 71 Section 32(a) and (c) Section 33.2(a) and (c) Evidence requested consists of court records to which FIPPA does not apply.
Comment	This type of declaration is provided under Section 3.7 of the Vacancy Tax By-Law which states that this exemption applies where the property was unoccupied "solely because of a court order, court proceedings or order of a governmental authority prohibits its occupancy"

7. PROPERTY TRANSFER

Declaration Type	Property transfer Legal ownership of the property changed during the year
Questions	<ol style="list-style-type: none"> 1. This property was declared as title transferred in 2017. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. Are you the transferor of title of this property? If "Yes", did this property transfer of title result in you no longer having any legal or beneficial interest in the property? 3. Was the land transfer registered at the Land Title Office during 2017? If so have you uploaded a copy of the Form A 4. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	Provide one of the following supporting documents: Primary: Please provide the following document <input type="checkbox"/> Completed Land Title Act Form A – Freehold Transfer Secondary: Please provide any one of the following documents if Form A is not available: <input type="checkbox"/> Legal statement of adjustments <input type="checkbox"/> Property transfer tax form <input type="checkbox"/> Signed contract for purchase and sale <input type="checkbox"/> Other document(s)
Basis for Collection, Use, and Disclosure (FIPPA)	26(a) and (c) Section 32(a) and (c) Section 33.2(a) and (c) The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.
Comment	This type of declaration is provided under Section 3.5 of the Vacancy Tax By-Law which states that this exemption applies where the title of a residential property was transferred during the applicable vacancy reference period. Title search is a public document and does not contain personal information beyond the name and address of the registered owner. Additional evidence is sought only if property transfer is unusual and would not be reflected in a Form A.

8. WORK

Declaration Type	Work The property was not a principal residence, but the registered owner occupied it for at least 180 days of the year to work in the City of Vancouver
Questions	<ol style="list-style-type: none"> 1. This property was declared exempt because it was occupied by the registered owner for a minimum of 180 days of 2017 because of full-time work in the City of Vancouver, but the registered owner had a principal residence elsewhere. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as such? 2. What is the address of your principal residence? 3. Was the residential property solely used as an office space? Confirm by entering "Yes" or "No". 4. What is the address of your place of work? 5. Have you uploaded a letter from your employer confirming employment status requiring physical presence in the City of Vancouver for employment purposes? 6. If self-employed, have you claimed a deduction for a portion of your home expenses on your CRA personal tax return? Please confirm by stating "Yes" or "No". 7. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".
Evidence	Provide the following supporting documents: <ul style="list-style-type: none"> <input type="checkbox"/> Signed letter of employment confirming employment status requiring physical presence in the City of Vancouver for employment purposes <input type="checkbox"/> Other document(s)
Basis for Collection, Use, and Disclosure (FIPPA)	<p>26(a) and (c) Section 32(a) and (c) Section 33.2(a) and (c)</p> <p>The City is expressly authorized under the Charter to collect information respecting the status of the property, including the identity and address of the registered owner or occupant. The information and evidence requested relates</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	directly to and is necessary for the Audit Process. The Audit Process incorporates a staged approach wherein further information and evidence are requested if initial disclosure is insufficient. The Audit Process seeks consent where possible by providing registered owners with discretion in determining what supporting evidence to submit.
Comment	<p>This type of declaration is provided under Section 3.6 of the Vacancy Tax By-Law which states that this exemption applies to a residential property that was not a principal residence of the registered owner if the property “was occupied by a registered owner for a minimum of 180 days during the vacancy reference period because the registered owner worked in the City.”</p> <p>Question 1: Confirms information provided on declaration. Question 2: The City is expressly authorized to collect the address of the registered owner. Question 3: Evidence allows City to confirm applicability of exemption (which requires the person to be working in the City of Vancouver. Question 4: Evidence allows City to confirm applicability of exemption. Question 5: Evidence allows City to confirm applicability of exemption. Employers are only required to confirm that a physical presence is required in the City of Vancouver for employment purposes. To limit any additional information from being provided, the City will provide registered owners with an instructional insert which specifies the information to be outlined in the letter Question 6: Information collected to confirm the availability of the exemption. Information would support claim that residence is used for business purposes. Question 7: Allows registered owner to provide additional information if alternative forms of supporting evidence are submitted.</p> <p>Evidence: Employer information is reviewed upon receipt of Property Status Declaration. All those selected for further audit will be required to produce a letter from their employer unless self-employed.</p>

9. STRATA RESTRICTION

Declaration Type	<p>Strata restriction</p> <p>The property was subject to a strata bylaw as of November 16, 2016, that prohibited rentals altogether or restricted the number of units that may be rented, and the maximum allowable number of rentals had already been reached</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared as unoccupied for more than 180 days in 2017 because of rental restrictions or prohibitions in effect prior to November 16 2016. If this declaration is correct, confirm by entering “Yes”. If this is incorrect, state why this property was declared as such? 2. Have you uploaded a letter from your strata council outlining the specific clause of the strata bylaw which <ol style="list-style-type: none"> a. prohibits rentals Yes/No b. restricts rentals and that the maximum number of rentals have

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>been reached and that you are on a waitlist. Yes/No</p> <p>3. Have you uploaded a copy of specific provision prohibiting or restricting rentals? Yes/No</p> <p>4. If your strata development restricts the number of rental units, please provide specifics of the restriction ie. Number of maximum rentals.</p> <p>5. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".</p>
Evidence	<p>Primary: Please provide one of the following document:</p> <p><input type="checkbox"/> Letter from strata council confirming rental prohibition</p> <p><input type="checkbox"/> Letter from strata council specifying and confirming the maximum number of rental units has been reached, no further rental units are allowed and you are on the rental waitlist</p> <p>Secondary: Please provide any of the following supporting documents:</p> <p><input type="checkbox"/> Strata by-laws which includes a provision to restrict the number of rental units</p> <p><input type="checkbox"/> Amendment to strata by-law related to restriction or prohibition</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection, Use, and Disclosure (FIPPA)	<p>No personal information collected.</p> <p>If deemed personal information: Section 26(a) and (c) Section 32(a) and 32(c) Section 33.2(a) and 33.2(c)</p>
Comment	All information relates directly to the property.

10. REDEVELOPMENT OR RENOVATION

Declaration Type	<p>Redevelopment or renovation</p> <p>The property was either undergoing redevelopment or major renovations where permits have been issued or the lands are vacant, are heritage property or part of a phased development with applications under review</p>
Questions	<p>1. This property was declared as unoccupied for more than 180 days in 2017 because the property was undergoing redevelopment or major renovations where permits had been issued or the lands are vacant, are heritage property or part of a phased development with applications under review. Please confirm declaration or if incorrect, state why this property was declared as such?</p> <p>2. If you entered "Yes" for Question 1, was this property occupied as a principal residence during the vacancy reference period, prior to being issued development or building permits?</p> <p>3. Provide a description of the redevelopment or renovation that took place in the applicable vacancy reference period and how this caused the property to be unoccupied for more than 180 days, and include a permit or</p>

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

	<p>application number, if available.</p> <p>4. If other relevant documents were uploaded, please include details about them here. Otherwise, indicate "NA".</p>
Evidence	<p>Primary: Please provide the following document:</p> <p><input type="checkbox"/> Building or development permit/application</p> <p>Secondary: Please provide any of the following supporting documents:</p> <p><input type="checkbox"/> Contract, invoice or agreement for services</p> <p><input type="checkbox"/> Other document(s)</p>
Basis for Collection, Use, and Disclosure (FIPPA)	<p>No personal information collected.</p> <p>If deemed personal information: Section 26(a) and (c) Section 32(a) and 32(c) Section 33.2(a) and 33.2(c)</p>
Comment	<p>All information relates directly to the property.</p>

11. LIMITED USE RESIDENTIAL PROPERTY

Declaration Type	<p>Limited Use Residential Property The property was unoccupied for more than 180 days because the lawful use of the property is limited to vehicle parking; or because as a result of the size, shape or other inherent limitation, a residential building cannot be constructed.</p>
Questions	<ol style="list-style-type: none"> 1. This property was declared exempt because it was unoccupied for more than 180 days in the applicable vacancy reference period because the lawful use of the property is limited to vehicle parking; or because as a result of the size, shape or other inherent limitation, a residential building cannot be constructed. If this declaration is correct, confirm by entering "Yes". If this is incorrect, state why this property was declared as a limited use residential property. 2. Explain why your property was a limited use residential property. 3. Are you able to provide evidence to show the limited use of your residential property? Confirm by entering "Yes" or "No". If "No", state why. 4. If you are uploading other relevant documents, include details about them here. Otherwise, indicate "N/A".
Evidence	<p>Upload supporting documentation (if available) which outlines the property as unoccupied for more than 180 days during the applicable vacancy reference period because of:</p> <p><input type="checkbox"/> Limitation to property use</p> <p><input type="checkbox"/> Inherent limitation of the parcel</p>
Basis for Collection, Use, and Disclosure	<p>No personal information collected.</p> <p>If deemed personal information:</p>

Vacancy Tax Review Process
PIA # 2017-02 - Stage III - Review

May 16, 2018

(FIPPA)	Section 26(a) and (c) Section 32(a) and 32(c) Section 33.2(a) and 33.2(c)
Comment	All information relates directly to the property.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

Appendix D – Stage II: Databases Accessed during Audits and Complaints

Note: Information in these databases may be viewed by City staff during the audit and complaint stages. If reviewed and used to make a determination during either audit or complaint, the information will be captured in the case file and review panelists will be able view the information during their reviews. Panelists will only view this information in the case file; they will not have access to the databases.

System	Purpose	Comment	Legal Authority
Tempest - Land Inquiry	Information is received from BC Assessment and would be used to verify Land Title Office information	Information is publically accessible and relates directly to the property. Personal information collected includes name and address of the registered owner.	Collection: Sections 26(a), 26(c), 27(1)(c)(iv), and 27(1)(b) of FIPPA (referencing sections 33.1(1)(c), 33.1(1)(c.1), 33.2(a), 33.2(c), 33.3, 71) Use Sections 32(a) and 32(c) Disclosure ⁵ Sections 33.2(a) and 33.2(c)
Court Services Online	Used to verify specific court orders that prohibit occupancy	Information is publically accessible and relates directly to the property. The City has legal authority to collect this information.	Section 3(1)(a) Sections 26(a), 26(c), 27(1)(c)(iv), and 27(1)(b) of FIPPA (referencing sections 33.3 and 71) Use Sections 32(a) and 32(c) Disclosure Sections 33.2(a) and

⁵ Disclosures referenced in Appendix D refer to access and disclosure amongst staff for purpose of administering Audits and Complaints.

Vacancy Tax Review Process

PIA # 2017-02 - Stage III - Review

May 16, 2018

			33.2(c)
POSSE - Development Permits and Licensing	Used to verify specific permit number to determine if declarant qualifies for exemption	Information is publically accessible and relates directly to the property. Personal information collected includes the name, address and contact information of the registered owner.	<p>Sections 26(a), 26(c), 27(1)(c)(iv), and 27(1)(b) of FIPPA (referencing sections 33.1(1)(a.1), 22(4)(i), 33.1(1)(c), 33.1(1)(c.1), 33.2(a), 33.2(c), 33.3, and 71)</p> <p>Use Sections 32(a) and 32(c)</p> <p>Disclosure Sections 33.2(a) and 33.2(c)</p>