## UNDERSTANDING THE EMPTY HOMES TAX

Important Information



#### SIGN UP ONLINE

Sign up at **vancouver.ca/tax** for online tax services and receive the following benefits:

- Select eBilling to get your next notice/bill by email
- Get your current property tax, Empty Homes Tax (EHT), and utility balance
- View your past bills and payment history
- Find out if you claimed your home owner grant
- Track your utility consumption history
- Submit your annual EHT property status

#### WHAT'S NEW FOR 2020

- The Empty Homes Tax rate for the 2020 tax year has increased from 1% to 1.25%. Vancouver City Council directed this increase to further encourage owners of empty and under-used homes to occupy or place their properties on the rental market. Net revenues gained from the tax will be reinvested in affordable housing initiatives across the city.
- Please make your payment online or by mail. Access to make payments at City Hall may be limited due to COVID-19 restrictions and physical distancing requirements. For up-to-date details on access to City Hall visit vancouver.ca/contact or call 3-1-1.
- Cash payments are not being accepted at City Hall at this time due to health and safety concerns related to the pandemic.

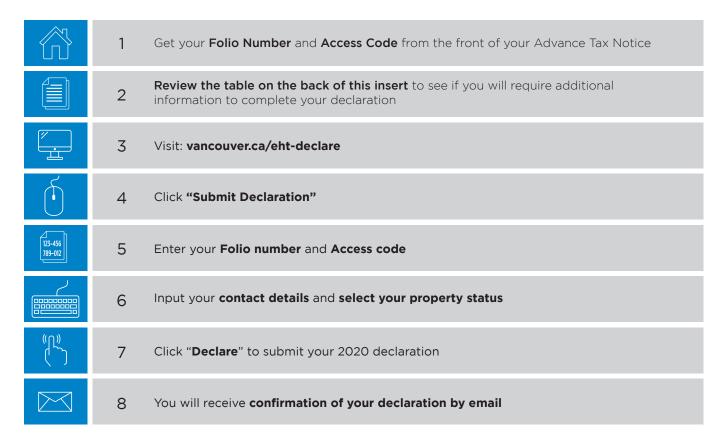
### **HOW TO DECLARE**

2020 property status declarations are due February 2, 2021.

Only one property status declaration is required each year per property. Declare now at vancouver.ca/eht

The City of Vancouver's Empty Homes Tax is separate from the provincial government's Speculation and Vacancy Tax; inquiries regarding the province's tax may be directed to **gov.bc.ca/spectax** or by calling **1-833-554-2323**.

### How to make an Empty Homes Tax property status declaration - Step-by-step guide



## **EMPTY HOMES TAX**

# 2020 tax year declaration



# Additional information may be required to submit your declaration

Please review the table below and ensure you have all the required information when you make your property status declaration.

Only owners of properties that fall under the following property statuses are required to provide additional information when making a declaration:

Property status in 2020	Information required at time of declaration
The property was rented for residential purposes for at least six months of the year, in periods of 30 or more consecutive days.	Full name of tenant(s) listed on each of the tenancy agreements
The property was rented for residential purposes for a portion of the year and was unoccupied per the redevelopment or renovation exemption for another portion of the year. When combined, the periods of tenancy and redevelopment or renovation equal six months or more in the year.	<ul> <li>Building or development permit/application number and a short description of the construction project and</li> <li>Full name of tenant(s) listed on each of the tenancy agreements</li> </ul>
The property was used as a principal residence by a family member, friend, or permitted occupier, for at least six months of the year.	Full name and phone number of the person who occupied the property
Your principal residence was outside of Greater Vancouver but you occupied your property for residential purposes for at least six months because you were employed full time in Greater Vancouver. The nature of the employment required physical presence in Greater Vancouver.	Name and contact information of your employer
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.	<ul> <li>Building or development permit/ application number and</li> <li>A short description of the construction project</li> </ul>
The property was unoccupied for more than six months because all occupiers were residing in a hospital, long-term or supportive care facility, and had previously been using the property as a principal residence or occupying it as a tenant for residential purposes.	<ul> <li>Name of person receiving care and</li> <li>Name and contact information of the medical facility</li> </ul>
The property was subject to a court order, court proceedings, or governmental order prohibiting occupancy and actions to permit occupancy were carried out diligently and without delay, in accordance with any timelines in the order.	Court file/order number

Additional information may be required following your declaration submission, including but not limited to:

- ICBC vehicle insurance and registration
- Government-issued personal identification, including, driver's licence, BCID card, British Columbia Services Card
- Income tax returns and notices of assessment, including rental income schedules
- Employment contracts, pay statements or records of employment
- Homeowners Insurance Policy
- Tenancy agreement(s)
- · Bank statements