

# UNDERSTANDING THE EMPTY HOMES TAX

重要說明: 此消息包含有關房屋空置稅 [Empty Homes Tax] 的信息。有關翻譯文本或更多信息, 請訪問:

[vancouver.ca/eh](http://vancouver.ca/eh)

ਮਹੱਤਵਪੂਰਣ: ਇਸ ਨੋਟਿਸ ਵਿੱਚ ਖਾਲੀ ਘਰਾਂ 'ਤੇ ਟੈਕਸ [Empty Homes Tax] ਬਾਰੇ ਜਾਣਕਾਰੀ ਸ਼ਾਮਲ ਹੈ। ਅਨੁਵਾਦਾਂ ਜਾਂ ਵਧੇਰੇ ਜਾਣਕਾਰੀ ਲਈ, ਕਿਰਪਾ ਕਰਕੇ ਵੇਖੋ: [vancouver.ca/eh](http://vancouver.ca/eh)

QUAN TRỌNG: Thông báo này có thông tin về Thuế Nhà Bỏ Trống [Empty Homes Tax]. Để có bản dịch hoặc biết thêm thông tin, xin vui lòng truy cập: [vancouver.ca/eh](http://vancouver.ca/eh)

IMPORTANTE: Ito ay naglalaman ng impormasyon sa Buwis sa Bahay na Walang Nakatira [Empty Homes Tax]. Para sa mga salin sa Tagalog o para sa karagdagang impormasyon, bisitahin ang: [vancouver.ca/eh](http://vancouver.ca/eh)

**NOTICE:** The Empty Homes Tax rate for the 2023 tax year will increase to 5% of the assessed taxable value. The current rate for the 2022 tax year remains at 3% of the assessed taxable value.

## IMPORTANT INFORMATION



- Vancouver homeowners are required to submit a declaration each year to determine if their property is subject to the Empty Homes Tax.
- **Declarations for the 2022 tax year are due by February 2, 2023.** Failure to declare by the due date will result in your property being deemed vacant and subject to a tax of 3% of its assessed taxable value and a \$250 by-law ticket.

## HOW TO MAKE YOUR PROPERTY STATUS DECLARATION



1. Visit [vancouver.ca/eh-declare](http://vancouver.ca/eh-declare).
2. Click “**Submit declaration**”.
3. Enter your Folio number and Access code (you can find these on the front of your tax notice).
4. Input your contact details and select your property status. You may be required to supply additional information (see reverse of this insert for details).
5. Review your declaration.
6. Click “**Declare**” to submit your declaration.
7. You will receive confirmation of your declaration by email. You may give permission for someone to submit your declaration on your behalf.

## IF YOU ARE SELECTED FOR AN AUDIT

- You will receive notification from us with instructions on what evidence you will need to provide.
- Audit processing times vary, and missing or incorrect evidence can delay the process. You can help avoid delays by providing complete records for the tax year to which the audit applies.
- All property status declarations are potentially subject to an audit, to determine their validity and encourage compliance.
- Audits are selected using sampling methodologies in line with best practices for provincial and federal tax programs.
- Learn more at [vancouver.ca/eh](http://vancouver.ca/eh)



## PAYING YOUR ADVANCE TAX NOTICE

- Please make your payment via online banking or by mail. In-person payments can be made at your local bank or at City Hall.
- Know your bank's transaction cut off time for online payments. Transactions made before the cut off time will be processed the same day. Transactions made on or after the cut off time will be processed the next business day.



The City of Vancouver's Empty Homes Tax is separate from the provincial government's Speculation and Vacancy Tax. For more information regarding the province's tax, visit: [gov.bc.ca/spectax](http://gov.bc.ca/spectax)

**SIGN UP  
ONLINE**

With an online tax services account you can opt to receive your next bill/notice by email, check your account balance, and more. Sign up today at [vancouver.ca/tax](http://vancouver.ca/tax)

# EMPTY HOMES TAX

## 2022 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 2022	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.	<ul style="list-style-type: none"> <li>• Full name of tenant(s) listed on each of the tenancy agreements</li> </ul>
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 style="list-style-type: none"> <li>• Building or development permit/application number and a short description of the construction project <b>and</b></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.	<ul style="list-style-type: none"> <li>• Full name and phone number of the person who occupied the property</li> </ul>
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.	<ul style="list-style-type: none"> <li>• Name and contact information of your employer</li> </ul>
The property was either: <ul style="list-style-type: none"> <li>• Undergoing redevelopment or major renovations where permits had been issued by July 1 of the reference period, <b>or</b></li> <li>• The lands are vacant, are heritage property or part of a phased development with applications under review by July 1 of the reference period.</li> </ul>	<ul style="list-style-type: none"> <li>• Building or development permit/application number <b>and</b></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 style="list-style-type: none"> <li>• Name of person receiving care <b>and</b></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.	<ul style="list-style-type: none"> <li>• Court file/order number</li> </ul>

### 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