

UNDERSTANDING THE EMPTY HOMES TAX



重要提示：這包含有關房屋空置稅 (Empty Home Tax) 的資訊。如需翻譯或了解更多資料，請瀏覽：
vancouver.ca/ehf

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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/ehf

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/ehf

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/ehf

WHAT'S NEW FOR 2023:

- The 2023 Empty Homes Tax rate will remain at 3%.
- Residential properties that are declared as vacant new inventory, hazardous or damaged, or secondary residences used for medical purposes may now be exempt from the Empty Homes Tax.

To learn more about the exemptions visit vancouver.ca/ehf (English only).

IMPORTANT INFORMATION

Declarations for the 2023 tax year are due by February 2, 2024.

Failure to declare by the due date will result in a **\$250 bylaw ticket** and **your property being deemed vacant and subject to the Empty Homes Tax**.

Owners will be able to file a late property status declaration up to 5 years from the vacancy reference year upon submission of acceptable evidence.

A late filing penalty of 5% of the Empty Homes Tax levy will applied.



HOW TO MAKE YOUR PROPERTY STATUS DECLARATION

1. Visit vancouver.ca/ehf-declare (English only).
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/ehf (English only).



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.
- Please consider your financial institution's processing times. Payments must be received by the due date on February 2, 2024 to avoid late penalties.



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

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

EMPTY HOMES TAX

2023 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.

Property status in 2023	Information required at time of declaration
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"> • Full name and phone number of the person who occupied the property
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"> • Full name of tenant(s) listed on each of the tenancy agreements
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"> • Name and contact information of your employer
<p>The property was either:</p> <ul style="list-style-type: none"> • Undergoing redevelopment or major renovations where permits had been issued during the reference period or • The lands are vacant, are heritage property or part of a phased development with applications submitted during the reference period. 	<ul style="list-style-type: none"> • Building or development permit/application number and • A short description of the construction project
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"> • Name of person receiving care and • Name and contact information of the medical facility
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"> • 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