

Understanding the Empty Homes Tax

What's new for 2024

Due to the provincial government's removal of rental restrictions for strata properties, the previous Empty Homes Tax exemption for these properties is no longer available.

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

IMPORTANT INFORMATION

Declarations for the 2024 tax are due by February 4, 2025.

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 be 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

- Pay through your financial institution either online or by phone using the 12-digit folio number on your tax notice. For more details visit: vancouver.ca/bank-payment
- Plan ahead as postal service and financial institution processing time can affect when funds are delivered to the City and may result in a penalty.

Note: As of February 12, 2024, Revenue Services is temporarily located in the same building as the Development and Building Services Centre at 515 West 10th Avenue (Cambie and 10th Avenue, one block north of City Hall).

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: 2024 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 2024	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
The property was either: <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

