

BY-LAW NO. 11855

A By-law to amend the Vacancy Tax By-law

THE COUNCIL OF THE CITY OF VANCOUVER, in public meeting, enacts as follows:

1. This By-law amends the indicated provisions of the Vacancy Tax By-law.
2. In section 1.2 Council inserts the following new definitions in correct alphabetical order:

““heritage property” means property that:

- (a) in the opinion of a person or body authorized to exercise a power under the *Vancouver Charter* in relation to the property, has sufficient heritage value or heritage character to justify its conservation; or
- (b) is protected heritage property;”

““phased development” means the development of one or more parcels of residential property where the Director of Planning has agreed that the development will be undertaken in phases over time under more than one development permit;”

3. In section 1.2 Council strikes the definitions of “registered owner”, “residential property” and “taxable property” and replaces them as follows:

““registered owner” means the person or persons registered in the land title office as entitled to the fee simple or, in the case of a leasehold strata unit created by a leasehold strata plan, means the leasehold tenant as defined in the *Strata Property Act*, S.B.C 1998, c.43, provided that such leasehold tenant is recorded as taxable on the real property tax roll;” and

““residential property”, subject to any applicable regulations, means real property classified only as class 1 property (residential) under the British Columbia *Assessment Act* and its regulations, but does not include phased development parcels or land or improvements or both used solely for nursing homes, rest homes, cookhouses, strata accommodation property or child daycare purposes (including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding), as may be further described in the British Columbia *Assessment Act* and its regulations;”

““taxable property”, in relation to a vacancy tax, means residential property that is all of the following:

- (a) vacant property;
- (b) not exempt from taxation under either section 373 or 396 of the Vancouver Charter; and
- (c) not exempt from the vacancy tax under this by-law;” Council strikes section 3.1 and replaces it with the following:

4. Council strikes section 3.1 and replaces it with the following:

"3.1 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than 180 days during the vacancy reference period because 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."

5. Council strikes section 3.2 and replaces it with the following:

"3.2 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was unoccupied for more than 180 days during the vacancy reference period in order to do one or more of the following:

- (a) redevelop or safely carry out major renovations to the property:
 - i. for which permits have been issued by the City, and
 - ii. which, in the opinion of the Chief Building Official, are being carried out diligently and without unnecessary delay, or;
- (b) carry out either redevelopment or initial development of residential property that is unimproved with any dwelling units, or the rehabilitation and conservation of heritage property:
 - i. for which a complete rezoning enquiry or application, development permit application or heritage alteration permit application has been submitted by or on behalf of the registered owner and is under review by the City, and
 - ii. which, in the opinion of the Director of Development Services, is being diligently pursued and without unnecessary delay, or;
- (c) carry out either redevelopment or initial development of a parcel of residential property which is unimproved with any dwelling units and is part of a phased development which either:
 - i. has not been rezoned, where a complete rezoning enquiry or rezoning application for at least one of the parcels of residential property which comprise the phased development has been submitted by or on behalf of the registered owner and is under review by the City during the vacancy reference period, or
 - ii. has been rezoned, where either:
 - (A) a complete development permit application has been submitted for at least one parcel of residential property which is part of the phased development and is under review by the City during the vacancy reference period; or

(B) a development permit has been issued by the City for at least one parcel of residential property which is part of the phased development and work under the development permit is, in the opinion of the Director of Development Services, being diligently pursued and without unnecessary delay."

6. In section 3.3, Council inserts the word "facility" after the words "supportive care".

7. In subsection 3.4 (b), Council adds the words "either prohibited rentals altogether or" between the words "strata" and "restricted".

8. In section 3.7, Council adds the words ", court proceedings or order of a governmental authority" after the words "court order".

9. In Section 4.2 Council strikes the words "a property status declaration form" and replaces them with "either a property status declaration form or instructions to make a property status declaration".

10. In section 4.3 Council strikes the words "the property status declaration form" and replaces them with "the property status declaration form or the instructions to make the property status declaration".

11. Council strikes section 4.5 and replaces it with:

"4.5 For each real property tax folio, a registered owner or his or her agent or authorized representative must complete and return only one property status declaration to the City in the form and manner required by the City on or before the 2nd business day of the February following the receipt of the property status declaration form or instructions to make the property status declaration."

12. In section 4.12, Council strikes the words "property tax declaration form," and replaces them with "property status declaration".

13. A decision by a court that any part of this By-law is illegal, void, or unenforceable severs that part from this By-law, and is not to affect the balance of this By-law.

14. This By-law is to come into force and take effect on the date of its enactment.

ENACTED by Council this 11th day of July, 2017

Signed _____ "Gregor Robertson"
Mayor

Signed _____ "Janice MacKenzie"
City Clerk