

BY-LAW NO. 12287

A By-law to amend the Vacancy Tax By-law No. 11674

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 No. 11674.
2. In section 1.2, Council:
 - (a) inserts the following new definition in correct alphabetical order:

““Greater Vancouver” means the Village of Anmore, Village of Belcarra, City of Burnaby, City of Coquitlam, City of Delta, City of Langley, Township of Langley, Village of Lion’s Bay, City of Maple Ridge, City of New Westminster, City of North Vancouver, District of North Vancouver, City of Pitt Meadows, City of Port Coquitlam, City of Port Moody, City of Richmond, City of Surrey, Tsawwassen First Nation, City of Vancouver, District of West Vancouver, City of White Rock, University Endowment Lands, and University of British Columbia;”;
 - (b) adds the following words to the end of the definition of “principal residence”:

“and, for the purposes of this by-law, a person may only have one principal residence”;
 - (c) strikes out the following from the definition of “residential property”:
 - (i) the duplicate words ““residential property”,”, and
 - (ii) the words “phased development parcels or”;
 - (d) strikes out the definition of “tax year” and substitutes the following:

““tax year” means the calendar year in which the vacancy tax is imposed;”;

and
 - (e) strikes out the definition of “vacancy reference period” and substitutes the following:

““vacancy reference period” means the calendar year prior to the then applicable tax year;”.
3. In subsection 2.2(b), Council adds the words “for residential purposes” after “occupied by a tenant or subtenant”.
4. In sections 2.3, 3.1, 3.2, 3.3, 3.4, 3.7 and 3.8, Council strikes out the words “180 days” and substitutes “six months”.
5. In section 3.3, Council strikes out the words “because the occupier or tenant or subtenant is undergoing medical care or is” and substitutes “because all occupiers who were

previously occupying the residential property as a principal residence or all tenants or subtenants who were previously occupying the residential property for residential purposes are”.

6. In section 3.4, Council:

(a) in subsection (a), adds the word “and” after “strata development;”

(b) strikes out subsections (b) and (c) and substitutes the following:

“(b) prior to November 16, 2016, the by-laws of the strata either:

(i) prohibited rentals altogether, or

(ii) restricted the number of strata units that could be rented and the maximum number of permitted strata rentals for the strata development has already been reached, provided that:

(A) the number of permitted strata rentals has not been decreased on or after November 16, 2016, and

(B) the registered owner is able to submit evidence that they were unable to rent the residential property during the vacancy reference period due to this restriction.”.

7. In section 3.4, Council:

(a) strikes out the word “and” from the end of section 3.4 (a);

(b) strikes out “.” at the end of section 3.4(b) and substitutes “; and”; and

(c) adds a new section 3.4(c) as follows:

“(c) provided that a registered owner may only claim this exemption for one strata unit.”

8. In section 3.5, Council strikes out the words “the title to the residential property was transferred” and substitutes “one hundred percent of the legal interest in the property was transferred”.

9. Council strikes out section 3.6 and substitutes the following:

“Occupancy for full-time employment

3.6 A vacancy tax is not payable under this by-law for a parcel of residential property if the principal residence of the registered owner during the vacancy reference period was outside of Greater Vancouver, but the residential property was occupied by the registered owner for residential purposes for a minimum aggregate of six months during the vacancy reference period because the registered owner was employed full-time and the nature of that employment required their physical presence in Greater Vancouver.”.

10. In Section 3.7, Council adds the words “, provided that the court proceedings or any conditions or requirements set out in any court order or order of a governmental authority are

being diligently pursued without unnecessary delay by the registered owner and within any stated timelines” after the words “prohibits its occupancy”.

11. In section 4.4, Council adds the words “or instructions to make the property status declaration” after the words “property status declaration form”.
12. In section 4.10, Council strikes out the words “property tax declaration form” and substitutes “property status declaration”.
13. In section 5.4, Council:
 - a. in subsection (a), adds the words “or vacancy tax review officer” after the words “Collector of Taxes”;
 - b. in subsection (b), adds the words “or vacancy tax review officer” after the words “Collector of Taxes”; and
 - c. in subsection (c), adds the words “or vacancy tax review officer” after the words “Collector of Taxes”.
14. In subsection 6.3(b), Council strikes out the number “28” and substitutes “34”.
15. In section 6.4, Council strikes out subsection 6.4(e) and renumbers the remaining subsections accordingly;
16. In section 6.8, Council strikes out the words “at the address provided by the registered owner pursuant to section 6.4(e)” and substitutes “at the address appearing on the real property tax roll”.
17. In section 6.11, Council strikes out the number “21” and substitutes “30.”
18. In section 6.12, Council:
 - a. adds the word “and” after “;” in subsection (d);
 - b. strikes out subsection (e);
 - c. strikes out “;” at the end of subsection (f) and substitutes “.”;
 - d. strikes out subsection (g); and
 - e. strikes out subsection (h).
19. 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.

20. This By-law is to come into force and take effect on the date of its enactment, except that section 7 comes into force and takes effect on January 1, 2020.

ENACTED by Council this 30th day of October, 2018

Signed _____ "Gregor Robertson"
Mayor

Signed _____ "Katrina Leckovic"
City Clerk