

BY-LAW NO. 12628

A By-law to amend the Vacancy Tax By-law No. 11674 regarding an increased tax rate, a new exemption, and notice periods for complaints and reviews

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 2.4, Council strikes out “The rate of the vacancy tax is 1 %” and substitutes “The rate of the vacancy tax is 1.25%”.
3. Council adds a new section 3.9 as follows:

“Combined period of redevelopment or renovation and occupation by tenant

3.9 A vacancy tax is not payable under this by-law for a parcel of residential property if the residential property was, for a combined period of at least six months during the vacancy reference period:

- (a) unoccupied in order to redevelop or safely carry out of 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; and
 - (b) occupied for residential purposes by an arm’s length tenant under a tenancy agreement, or by an arm’s length subtenant under a sublease agreement, for a term of at least 30 consecutive days either:
 - (i) prior to the issuance of such permits by the City, where the tenant or subtenant gave notice to end their tenancy, or
 - (ii) after the redevelopment or renovation work has been completed.”.
4. Council strikes out section 6.3 and substitutes the following:

“Complaint process

6.3 A registered owner may submit a complaint to the vacancy tax review officer by submitting a notice of complaint:

- (a) in the case of a vacancy tax notice, on or before the 10th business day of April of the year in which it is due and payable, unless such time period is extended by the vacancy tax review officer, except that no such extension will be granted beyond December 31st of the year in which the tax is due and payable; and

(b) in the case of a supplementary vacancy tax notice, within 90 days of the date of issue of the supplementary vacancy tax notice, unless such time period is extended by the vacancy tax review officer, except that no such extension will be granted beyond one year from the date of issue noted on the supplementary vacancy tax notice.”.

5. In section 6.11, Council strikes out “30” and substitutes “90”.

6. In section 6.12(b), Council adds “or” after “telephone number”.

7. In section 6.13, Council:

(a) strikes the words “6.11 or”; and

(b) strikes the words “6.11 or” from the section heading.

8. 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.

9. This By-law is to come into force and take effect on the date of its enactment, except that section 2 will come into force and take effect on January 1, 2020, and section 3 will come into force and take effect on January 1, 2021.

ENACTED by Council this 21st day of January, 2020

Signed _____ “Kennedy Stewart”
Mayor

Signed _____ “Katrina Leckovic”
City Clerk