CITY OF VANCOUVER
BRITISH COLUMBIA

VACANCY TAX
BY-LAW NO. 11674

This By-law is printed under and by authority of the Council of the City of Vancouver

(Consolidated for convenience only to June 3, 2026)

VACANCY TAX BY-LAW

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BY-LAW NO. 11674

A By-law to impose and collect a vacancy tax

**[Consolidated for convenience only,
amended to include By-law No. 14749
effective June 3, 2026]**

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

SECTION 1
INTERPRETATION

Name of By-law

1.1 The name of this By-law, for citation, is the “Vacancy Tax By-law”.

Definitions

1.2 In this by-law:

“allowable property transfer tax exemption” means an exemption from the payment of property transfer tax under the following sections of the British Columbia Property Transfer Tax Act:

(a) section 5 [first time home buyers' exemption];

(b) section 12.02 [new housing exemption];

(c) section 14(3)(k) [reversion, escheat or forfeit of land];

(d) section 14(3)(o) [transfer of land by trustee in bankruptcy];

(e) section 14(3)(p) [transfer of principal residence by trustee in bankruptcy];

(f) section 14(4)(p.3) [transfer of land by Public Guardian and Trustee]; or

(g) section 14(4)(r) [transfer to a veteran or veteran's spouse];

“arm’s length” means a tenant or subtenant who is not related to the registered owner by blood, marriage, adoption or common-law partnership, is not a corporation of which an individual registered owner is a director, officer or shareholder, is not a director, officer or shareholder of an incorporated registered owner, and is not a corporation with the same corporate interest holder or holders as the incorporated registered owner, except that if it

is determined that non-arms' length parties are treating the tenancy or subtenancy as if it was arm's length, then it will be deemed to be at arm's length;"

"business day" means any day other than a Saturday, Sunday or a holiday;
"corporate interest holder" means an individual who is a director, officer, or shareholder of a corporation;

"disaster" means:

(a) an earthquake;

(b) a fire;

(c) a flood;

(d) a landslide;

(e) a spill or leakage of oil, gas or another poisonous or dangerous substance; or

any other natural disaster or dangerous event;

"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;

"hazardous condition" means:

(a) a structural component of the residential property, including the foundation, external walls, interior supporting walls, floors and staircases, is defective or damaged;

(b) oil, gas or another poisonous or dangerous substance is present in the residential property; or

(c) any other condition relating to the residence that is hazardous to the health or safety of its occupants;

"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;

“medical practitioner” means a person registered by the College of Physicians and Surgeons of British Columbia and entitled under the Health Professions Act to practice medicine and use the title “medical practitioner”, or a person with similar qualifications in another jurisdiction;

“medical reason” means participation in a course of treatment:

(a) that, in the opinion of a medical practitioner, is required for the health of the individual; and

(b) that is impractical for the individual to obtain in reasonably close proximity to the individual’s principal residence;

“occupier” means a registered owner or a person who occupies residential property with the permission of the registered owner but is not a tenant or subtenant;

“notice of complaint” means a notice submitted by a registered owner pursuant to section 6.5;

“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;

“principal residence” means the usual place where an individual lives, makes their home and conducts their daily affairs, including, without limitation, paying bills and receiving mail, and is generally the residential address used on documentation related to billing, identification, taxation and insurance purposes, including, without limitation, income tax returns, Medical Services Plan documentation, driver’s licenses, personal identification, vehicle registration and utility bills and, for the purposes of this by-law, a person may only have one principal residence;

"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;

“residential property”, subject to any applicable regulations, means real property classified only as class 1 property (residential) on an assessment roll for the vacancy reference period under the British Columbia *Assessment Act* and its regulations, but does not include 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;

“sublease agreement” means a tenancy agreement:

(a) under which:

(i) the tenant of a rental unit transfers the tenant's rights under the tenancy agreement to a subtenant for a period shorter than the term of the tenant's tenancy agreement, and

(ii) the subtenant agrees to vacate the rental unit at the end of the term of the sublease agreement, and

(b) that specifies the date on which the tenancy under the sublease agreement ends;

“supplementary vacancy tax notice” means a notice issued to a registered owner of residential property where the Collector of Taxes has determined after the 10th business day of March of the current tax year, that a vacancy tax notice should have been issued for a parcel of residential property for either the current tax year or one or both of the two most recent tax years;

“taxable assessed value” means the assessment value used in setting the City’s real property tax rates under sections 373 and 374 of the Vancouver Charter;

“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;

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

“tenancy agreement" means an agreement, whether written or oral, express or implied, between a landlord and a tenant respecting possession of a rental unit, use of common areas and services and facilities, and includes a licence to occupy a rental unit;

“vacancy reference period” means the calendar year prior to the then applicable tax year;

“vacancy tax notice” means a notice issued to a registered owner of taxable property setting out the vacancy tax that is imposed on that taxable property in accordance with this by-law;

“vacancy tax review officer” means the person appointed by Council to administer complaints made in accordance with the vacancy tax review provisions of this by-law and his or her delegates; and

“vacancy tax review panel” means the panel appointed by Council to administer reviews in accordance with the vacancy tax review provisions of this by-law.

Table of contents

1.3 The table of contents for this By-law is for convenient reference only, and is not for use in interpreting or enforcing this By-law.

Severability

1.4 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.

SECTION 2
VACANCY TAX

Vacancy tax

2.1 A vacancy tax shall be imposed on every parcel of taxable property in accordance with this By-law.

Unoccupied property

2.2 Residential property is considered to be unoccupied in the following circumstances:

(a) the residential property is not the principal residence of an occupier; and

(b) the residential property is not 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.

Vacant property

2.3 Residential property is considered to be vacant property if:

(a) it has been unoccupied for more than six months during the vacancy reference period; or

(b) it is deemed to be vacant property in accordance with this by-law.

Vacancy tax rate

2.4 The rate of the vacancy tax is:

(a) 1% of the taxable assessed value of a parcel of taxable property for the 2017, 2018 and 2019 vacancy reference periods;

(b) 1.25% of the taxable assessed value of a parcel of taxable property for the 2020 vacancy reference period; and

(c) 3% of the taxable assessed value of a parcel of taxable property for the 2021 vacancy reference period and any subsequent vacancy reference periods.

Date for payment of vacancy tax

2.5 The amount stated as due and payable on a vacancy tax notice issued pursuant to this by-law is due and payable by the registered owner of taxable property on or before the 10th business day of April of the year that the vacancy tax notice is issued.

Date for payment pursuant to supplementary vacancy tax notice

2.6 The amount stated as due and payable on a supplementary vacancy tax notice issued pursuant to this by-law is due and payable by the registered owner of taxable property on the due date set out in the supplementary vacancy tax notice.

Penalty for failure to pay vacancy tax

2.7 A vacancy tax which is due and payable and remains unpaid as of the 10th business day of April of the year in which it is due and payable is to incur and bear a penalty of 5%.

Penalty for failure to pay pursuant to supplementary vacancy tax notice

2.8 A vacancy tax which is due and payable and remains unpaid as of the due date set out in the supplementary vacancy tax notice is to incur and bear a penalty of 5%.

Vacancy tax is levy

2.9 A vacancy tax, together with any penalties levied for failure to pay the tax in accordance with this by-law, is a levy that may be lawfully inserted in the real property tax roll in the calendar year after the levy is due, unless authority has otherwise been provided by the Collector of Taxes, and may be collected as real property taxes, pursuant to Sections 409(2) and (3) of the Vancouver Charter.

SECTION 3
EXEMPTIONS

Death of registered owner

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 six months during the vacancy reference period because of the death of the registered owner of the residential property in the applicable vacancy reference period, and this exemption also applies for the following vacancy reference period.

Property undergoing redevelopment or major renovations

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 six months 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 a building permit or, if a building permit is not required for the work being carried out, another type of permit that, in the opinion of the

Chief Building Official or the Chief Building Official's delegates, authorizes the work, has been issued by the City in the vacancy reference period, and

ii. which, in the opinion of the Chief Building Official or the Chief Building Official's delegates, 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 in the vacancy reference period, and

ii. which, in the opinion of the General Manager of Development, Buildings and Licensing or the General Manager's delegates, 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 in 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 in 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 General Manager of Development, Buildings and Licensing or the General Manager's delegates, being diligently pursued and without unnecessary delay.

Property of owner in care

3.3 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 six months during the vacancy reference period 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 residing in a hospital, long term or supportive care facility,

except that this exemption shall not be allowed for more than two consecutive vacancy reference periods unless there is a reasonable expectation that the occupiers, or tenants or subtenants, may be able to return to the residential property, in which case this exemption may be allowed for up to an additional two consecutive vacancy reference periods.

Rental restriction or prohibition

3.4 For vacancy reference periods up to and including the 2023 vacancy reference period, 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 six months during the vacancy reference period because:

(a) the residential property is a strata unit in a strata development;

(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; and

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

or, in the case of the 2023 vacancy reference period, if the residential property was previously declared or determined exempt under this section for the 2022 vacancy reference period.

Transfer of property

3.5 A vacancy tax is not payable under this by-law for a parcel of residential property if, during the vacancy tax period, the transfer of 100 percent of the legal interest in the property was registered in the Land Title Office and either the property transfer tax was paid or the registered owner qualified for an allowable property transfer tax exemption.

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.

Court order

3.7 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 six months during the vacancy reference period solely because a court order, court proceedings or order of a governmental authority prohibits its occupancy, 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.

Limited use residential property

3.8 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 six months during the vacancy reference period because:

(a) the lawful use of the property is limited to vehicle parking; or

(b) as a result of the size, shape or other inherent limitation of the parcel, a residential building cannot be constructed on the parcel.

Vacant new inventory

3.9 For the 2022 vacancy reference period and any subsequent vacancy reference periods, 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 six months during the vacancy reference period and:

(a) the residential property is part of a residential development of 5 or more residential properties;

(b) the residential property has been newly constructed;

(c) the residential property has not been occupied for residential purposes since it was constructed;

(d) the residential property was actively offered to the public for sale throughout the vacancy reference period;

(e) the registered owner of the residential property was a developer of the residential property; and

(f) the first time a property status declaration for the residential property was required to be completed and returned was for the 2022 vacancy reference period, or any subsequent vacancy reference period.

Hazardous or damaged residential property

3.10 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 six months during the vacancy reference period because:

(a) the residential property became uninhabitable because:

(i) it is substantially damaged or destroyed by a disaster, or

(ii) it is in a hazardous condition; and

(b) the disaster or hazardous condition was caused by circumstances beyond the reasonable control of a registered owner of the residential property,

except that this exemption shall not be allowed for more than two consecutive vacancy reference periods.

Secondary residence for medical reasons

3.11 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 periodically occupied by the registered owner, their spouse or dependent for a medical reason, except that in order to claim an exemption under this section, the registered owner must file a document that is completed by a medical practitioner, and must be filed using a form as prescribed by the City of Vancouver.

SECTION 4
ADMINISTRATION

Administrator

4.1 The Collector of Taxes is authorized to administer this by-law.

Property status declaration form

4.2 On or before the 31st day of December of each year, the Collector of Taxes must cause to be mailed to each registered owner of residential property whose name appears on the real property tax roll, to the address appearing on the real property tax roll, either a property status declaration form or instructions to make a property status declaration.

Record of mailing

4.3 The Collector of Taxes must keep a record of the date of mailing of the property status declaration form or the instructions to make the property status declaration.

Deemed receipt

4.4 A property status declaration form or instructions to make the property status declaration mailed in accordance with this by-law is deemed to have been received by the registered owner four days after mailing.

Completion and return of property status declaration

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.

Review of completed property status declaration

4.6 The Collector of Taxes must review each completed property status declaration and determine whether the information provided by a registered owner is sufficient, in the opinion of the Collector of Taxes, to establish the status of a residential property during the vacancy reference period.

Requirement for further information

4.7 The Collector of Taxes may require a registered owner to provide information at any time and for a period of up to two years after the applicable vacancy reference period respecting:

(a) the property;

(b) the identity and address of the registered owner;

(c) the identity and address of any person occupying the property;

(d) the status of the property; and

(e) the nature of the occupancy of the property during the vacancy reference period.

Requirement to submit evidence

4.8 The Collector of Taxes may require a registered owner to submit evidence to verify a property status declaration and the status of the property.

Type and form of information and evidence

4.9 The information or evidence required by the Collector of Taxes pursuant to this by-law may include but is not limited to:

(a) copies or certified copies of:

i. ICBC vehicle insurance and registration,

ii. government-issued personal identification, including, without limitation, driver's license, BCID card, British Columbia Services Card,

iii. utility bills,

iv. income tax returns and notices of assessment,

v. tenancy agreements,

vi. wills, grants of probate, or grants of administration,

vii. employment contracts, pay statements or records of employment,

viii. verification of residence in long term or supportive care,

ix. verification of educational enrolment form,

x. separation agreements,

xi. court orders,

xii. insurance certificates for homeowners or tenants insurance,

xiii. strata by-laws, minutes of strata meetings or records prepared or maintained by the strata; and

(b) statutory declarations or affidavits regarding the status of the property.

Power to request particulars from registered owner

4.10 The Collector of Taxes may require a registered owner who has not submitted a completed property status declaration, to provide information or submit evidence in accordance with 4.7, 4.8 or 4.9 of this by-law.

Power of entry

4.11 The Collector of Taxes, and anyone authorized to act on behalf of the Collector of Taxes, is authorized to enter onto residential property for the purpose of determining the status of the property and whether the property is subject to the vacancy tax, except that the Collector of Taxes must first:

(a) send a registered letter to the registered owner at the address appearing on the real property tax roll, advising of the time and date of the inspection; and

(b) post a copy of the registered letter on the residential property.

Determination of taxable property

4.12 The Collector of Taxes must review the property status declaration, and all information and evidence collected in regards to a parcel of residential property and must determine whether or not the parcel is taxable property that is subject to the vacancy tax, except that, in the case of a parcel of residential property deemed to be vacant under this by-law, the Collector of Taxes must consider the parcel to be vacant property and subject to the vacancy tax.

Vacancy tax notice

4.13 Subject to Section 4.14, the Collector of Taxes must cause a vacancy tax notice to be mailed to each registered owner of taxable property on or before the 10th business day of March of each year.

Supplementary vacancy tax notice

4.14 If the Collector of Taxes determines at any time after the 10th business day of March that a vacancy tax notice should have been issued for a parcel of residential property for either the current tax year or one or both of the two most recent tax years to which this by-law applies, the Collector of Taxes must cause a supplementary vacancy tax notice to be mailed to the registered owner of the taxable property for the applicable tax year or years.

Record of mailing

4.15 The Collector of Taxes must keep a record of the date of mailing of vacancy tax notices and supplementary vacancy tax notices.

Deemed receipt

4.16 A vacancy tax notice or a supplementary vacancy tax notice mailed in accordance with this by-law is deemed to have been received by the registered owner four days after mailing.

Record of taxable properties

4.17 The Collector of Taxes must prepare a record of all taxable properties listing all of the parcels of residential properties in respect of which a vacancy tax notice has been issued, on or before the 10th business day of March each year.

Corrections to taxable property record

4.18 If a parcel of residential property that has been listed on the record of taxable properties is subsequently determined not to be taxable property or if a supplementary vacancy tax notice has been issued for a residential property in accordance with this by-law, the Collector of Taxes must correct and update the record of taxable properties.

Refunds for overpayment

4.19 The Collector of Taxes must refund to a registered owner any excess amount of vacancy tax paid by the registered owner and any amount of penalty and interest paid pursuant to this by-law on the excess amount.

No payment of interest

4.20 No interest is payable on any refund authorized by this by-law.

SECTION 5
RESPONSIBILITIES OF THE OWNER

Requirement for declaration

5.1 A registered owner of residential property must not fail to make a property status declaration in accordance with this by-law.

Due date for submission

5.2 A registered owner of residential property must submit a completed annual property status declaration to the City on or before the 2nd business day in February of each year.

False declaration

5.3 A registered owner must not:

(a) make a false property status declaration; or

(b) fail to correct a false property status declaration.

Providing information or evidence

5.4 A registered owner:

(a) must provide any information or submit any evidence that is required by the Collector of Taxes or vacancy tax review officer in accordance with this by-law;

(b) must provide the information or submit the evidence in the form and within the time stipulated by the Collector of Taxes or vacancy tax review officer; and

(c) must not provide false information or submit false evidence to the Collector of Taxes or vacancy tax review officer.

SECTION 6
COMPLAINTS AND REVIEW PROCESS

Vacancy tax review officer

6.1 The vacancy tax review officer is authorized to administer the applicable provisions of this by-law.

Complaint to vacancy tax review officer

6.2 A registered owner who has received a vacancy tax notice or supplementary vacancy tax notice may submit a complaint regarding the decision to impose the vacancy tax, to the vacancy tax review officer, on one or more of the following grounds:

(a) an error or omission on the part of the City resulted in the imposition of the vacancy tax; or

(b) an error or omission on the part of the registered owner in completing the property status declaration resulted in the imposition of the vacancy tax.

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 the second business day of July of the year after the year in which the tax is due and payable unless the penalty in section 6.4 is paid, and no such extension will be granted beyond the 2nd business day of July of the fifth year following the vacancy reference period; 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 unless the registered owner was unable to provide information or evidence in response to a request made by the Collector of Taxes under section 4.7 or 4.8 and the penalty in section 6.4 is paid.

Penalty to file a property status declaration after the deadline

6.4 A penalty of 5% of the vacancy tax levy will be due and payable where a registered owner is granted an extension to file a property status declaration after the second business day of July of the year after the year in which the tax is due and payable under section 6.3(a), or after one year from the date of issue noted on a supplementary vacancy tax notice under section 6.3(b), except that a vacancy tax review officer may make a determination to waive the penalty in cases where the registered owner is unable to submit a complaint on or before the second business day of July due to hardship other than financial hardship, including any of the following:

(a) natural or human-made disasters such as flood or fire;

(b) a serious illness or accident; or

(c) serious emotional or mental distress.

Notice of complaint

6.5 The notice of complaint must:

(a) identify the residential property in respect of which the complaint is made;

(b) include the full name of the complainant and a telephone number or email address at which the complainant may be contacted during regular business hours;

(c) indicate whether the complainant is the registered owner of the property to which the complaint relates;

(d) if the complainant is an agent acting on behalf of the registered owner, include information regarding the nature of their terms of agency and authority to act on behalf of the registered owner;

(e) state the grounds on which the complaint is based under Section 6.2;

(f) state why the parcel should not be subject to the vacancy tax based on the grounds of complaint; and

(g) provide supplementary information and evidence to substantiate the reasons for the complaint.

Request for further information or evidence

6.6 Upon receiving a notice of complaint, the vacancy tax review officer may require the registered owner to provide any of the information or evidence that is set out in Sections 4.7, 4.8 and 4.9.

Refusal for failure to comply with section 6.3, 6.5 or 6.6

6.7 The vacancy tax review officer may refuse a complaint if the registered owner or complainant fails to comply with the provisions of section 6.3, 6.5 or 6.6 of this by-law.

Consideration of complaint

6.8 Subject to the provisions of this by-law, the vacancy tax review officer must, within a reasonable time, consider the notice of complaint and any supplementary information and evidence, make a determination on the complaint, advise the registered owner in writing of the determination and, if the complaint is successful, rescind the vacancy tax notice.

Determination to be mailed

6.9 The vacancy tax review officer must advise the registered owner of the determination by mailing a copy of the determination to the registered owner at the address appearing on the real property tax roll.

Deemed receipt of determination

6.10 A determination of the vacancy tax review officer that has been mailed in accordance with this by-law is deemed to have been received by the registered owner four days after mailing.

Review by vacancy tax review panel

6.11 A registered owner who has received a determination of the vacancy tax review officer may request a review of that determination by the vacancy tax review panel.

Review process

6.12 A registered owner who wishes a review by the vacancy tax review panel must submit a review request to the vacancy tax review panel within 90 days of the date of deemed receipt of the determination of the vacancy tax review officer.

Review request

6.13 The review request must:

(a) identify the residential property in respect of which the request is made;

(b) include the full name of the requestor and a telephone number or email address at which the requestor may be contacted during regular business hours;

(c) indicate whether the requestor is the registered owner of the property to which the request relates;

(d) if the requestor is an agent acting on behalf of the registered owner, include information regarding the nature of their terms of agency and authority to act on behalf of the registered owner; and

(e) state the grounds on which the review request is based.

Refusal for failure to comply with section 6.13

6.14 The vacancy tax review panel may refuse a review request if the registered owner or requestor fails to comply with the provisions of section 6.13 of this by-law.

Consideration of review request

6.15 Subject to the provisions of this by-law, the vacancy tax review panel must, within a reasonable time, consider the review request based on the materials provided pursuant to section 6.13 and, without a hearing, make a determination on the review, advise the registered owner in writing of its determination and, if the review request is successful, rescind the vacancy tax notice.

Review is final

6.16 The determination of the vacancy tax review panel is final and no appeal lies from the determination of the vacancy tax review panel.

SECTION 7
DEEMED VACANCY

Property considered to be taxable

7.1 A parcel of residential property in respect of which a registered owner:

(a) fails to make a property status declaration as required by this by-law;

(b) makes a false property status declaration;

(c) fails to provide information or to submit required evidence to the Collector of Taxes in accordance with this by-law, including, without limitation, the information or evidence that may be required pursuant to Sections 4.7, 4.8 or 4.9 of this by-law; or

(d) provides false information or submits false evidence to the Collector of Taxes;

is considered to be vacant property and is subject to the vacancy tax.

SECTION 8
OFFENCES AND PENALTIES

Offences

8.1 A person who:

(a) violates any provision of this by-law, or does any act or thing which violates any provision of this by-law, or permits, suffers or allows any other person to do any act or thing which violates any provision of this by-law;

(b) neglects to do or refrains from doing anything required to be done by any provision of this by-law; or

(c) fails to comply with an order, direction, or notice given under any provision of this by-law, or permits, suffers or allows any other person to fail to comply with an order, direction, or notice given under any provision of this by-law,

is guilty of an offence against this by-law, and liable to the penalties imposed under this section and under the Vancouver Charter.

Fine for offence

8.2 Except as otherwise provided in this By-law, every person who commits an offence against this by-law is punishable on conviction by a fine of not less than $250.00, and not more than $10,000.00 for each offence.

Fine for continuing offence

8.3 Every person who commits an offence of a continuing nature against this by-law is punishable upon conviction by a fine of not less than $250.00, and not more than $10,000.00 for each day such offence continues.

SECTION 9
ANNUAL REPORT

Preparation of annual report

9.1 On or before November 1st of each year, the Collector of Taxes must prepare a report regarding the vacancy tax from the previous vacancy reference period, which must include:

(a) the amount of monies raised by the vacancy tax; and

(b) how the monies raised by the vacancy tax were or are intended to be used.

Publication of annual report

9.2 The annual report regarding the vacancy tax must be posted on the City of Vancouver website by December 1st of each year.

SECTION 10
ENACTMENT

Force and effect

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

ENACTED by Council this 16th day of November, 2016

Signed "Gregor Robertson"
Mayor

Signed "Janice MacKenzie"
City Clerk