

 Please refer to the instruction sheet when completing this form.

WARNING

If the registered owner does any of the following, the property will be deemed vacant and subject to the tax and the registered owner may also be subject to fines of up to \$10,000 per day:

- Fails to make a property status declaration
- Makes a false property status declaration or fails to correct a false property status declaration
- Fails to provide required information or submit required evidence to the Collector of Taxes
- Provides false information or submits false evidence to the Collector of Taxes

PERSONAL INFORMATION

Surname	Given name
I am declaring as: (check one) <input type="radio"/> Property owner <input type="radio"/> On behalf of owner <input type="radio"/> Corporation	
I declare that the property status identified and all information provided on this form are true. I declare that I have read and understood the Warning above and the Privacy Statement (see instructions, page 3). I agree that the City of Vancouver can use the personal information I provide on my Property Status Declaration and any related personal documentation and information, as may be required, for the purposes of administering the Empty Homes Tax (Vacancy Tax) program.	
Signature	
Date (YYYY/MM/DD)	Phone number
Email address (optional)	

HOW TO SUBMIT A DECLARATION

- Send completed property status declaration form to:
City of Vancouver
PO Box 7747, Vancouver, BC V6B 8R1

(Note: a confirmation receipt will not be provided if submitting property status declaration through the mail)

- Your declaration must be received by the City by the due date. Postmarks are not accepted as receipt on time, and mail lost or delayed by the post office will be subject to penalty.

For more information on the Empty Homes Tax (Vacancy Tax), or to submit your declaration online, visit vancouver.ca/ehf. If you require assistance when filling out this form, or for questions, phone 3-1-1 (outside Vancouver phone 604-873-7000).

ONLY CHECK ONE BOX on this property status declaration.

A

This property was:

- ☐ The principal residence of an owner for at least six months of 2020.
- ☐ The principal residence of a family member, friend, or other permitted occupier for at least six months of 2020.

Name(s) of family member, friend or other permitted occupier:

Phone number of permitted occupier:

- ☐ Occupied by an arm's length tenant(s) or subtenant(s) for residential purposes for at least six months of 2020, in periods of at least 30 consecutive days.

Number of tenancy agreements in 2020:

Name(s) on tenancy agreement(s):

- ☐ Used as a principal residence for part of 2020 and occupied by an arm's length tenant(s) or subtenant(s) for residential purposes in periods of at least 30 consecutive days for part of 2020 for an aggregate of at least six months.

Name(s) of (i) all principal residents during the period, (ii) name(s) on tenancy agreement(s):

If you checked one of the boxes in section A, please fill in your personal information and provide your signature.

If you did not check any of the boxes in section A, please move on to section B.

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ONLY CHECK ONE BOX on this property status declaration.

If you checked one of the boxes on the previous page, **DO NOT** check any of the boxes on this page.

B

This property was unoccupied for more than six months in 2020 because:

Transfer of property

- 5 ☐ One hundred per cent of the legal interest in the property was transferred (property was sold) during 2020.

Property undergoing redevelopment or major renovations

Building or development permit:

- -

Description of renovation/redevelopment project:

The property was:

- 6 ☐ Undergoing redevelopment or major renovation diligently and without unnecessary delay with permits issued.
- 7 ☐ Unimproved lands without existing dwelling units, but a rezoning enquiry or application or development permit application is under review.
- 8 ☐ A heritage property to be conserved and rehabilitated with rezoning enquiry or application or permit application under review.

Unimproved lands without existing dwelling units, and part of a phased development with:

- 9 ☐ Approved rezoning, and construction has commenced.
- 10 ☐ Approved rezoning, but permits under review.
- 11 ☐ Rezoning enquiry or application under review.

Rental restriction or prohibition

- 12 ☐ It was subject to a strata bylaw, in place as of November 16, 2016, that prohibited rentals altogether or restricted the number of strata units that may be rented and that number had been reached.

Limited use residential property

- 13 ☐ A residential building cannot be constructed on the property as a result of its size, shape, or inherent limitation.
- 14 ☐ The lawful use of the property is limited to vehicle parking.

Property of owner in care

- 15 ☐ 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 were residing in a hospital, long term or supportive care facility. This exemption shall not be allowed for more than two consecutive years.

Name of person receiving care:

Care facility information:

Name

Address

Phone number

Property forming part of estate of deceased

- 16 ☐ The death of a registered owner in the 2020 vacancy reference period or immediately preceding vacancy reference period. This exemption shall not be allowed for more than two consecutive years.

Occupancy for full-time employment

The registered owner's principal residence was outside of Greater Vancouver, but the registered owner occupied the property for residential purposes for at least six months because they were employed full-time in Greater Vancouver. The nature of that employment required a physical presence in Greater Vancouver.

- 17 ☐ Self-employed, but the nature of the full-time employment required a physical presence in Greater Vancouver.
- 18 ☐ Employed full-time by a company with offices in Greater Vancouver, and the nature of the employment required a physical presence in Greater Vancouver.
- 19 ☐ Employed full-time by a company with offices outside of Greater Vancouver, but the nature of the employment required a physical presence in Greater Vancouver.

Employer information:

Name

Address

Phone number

Court order

- 20 ☐ The property was under a court order, court proceedings or order of governmental authority prohibiting its occupancy and actions to permit occupancy were carried out diligently and without delay in accordance with any timelines in the order.

Court file/order number:

Combined period of redevelopment or renovation and occupation by tenant

- 21 ☐ The property was undergoing redevelopment or major renovations where permits had been issued and occupied by an arm's length tenant or subtenant for residential purposes.

C

This property was vacant

- 22 ☐ It was neither the principal residence of a registered owner, family member, friend or permitted occupant nor occupied by a tenant or subtenant for residential purposes for at least six months and no exemptions apply.

If you checked one of the boxes in section B or C, **please fill in your personal information on the first page and provide your signature.** If you did not check any of the boxes in section B or C, please go back to section A.

Property Status Declaration for 2020

INSTRUCTION SHEET

The City of Vancouver may impose an Empty Homes Tax (Vacancy Tax) in accordance with the Vacancy Tax By-law No. 11674. A property status declaration is required to be submitted for **all Class 1 Residential properties by February 2, 2021.**

The City can impose a Vacancy Tax on a parcel of residential property but the City cannot tax individual dwellings within a parcel. Owners of multiple parcels of land, which have separate property tax folios, will be required to submit a property status declaration for each parcel.

Please note: A parcel refers to a taxable piece of property and each parcel is identified by a unique folio number.

All property status declarations may be subject to an audit. If your property is selected for an audit, you will be asked to provide information and evidence in support of your declaration.

1. Use the table below to identify property status and required information
2. Go to section and box number to view details for claiming that property status
3. Check only one box on the Property Status Declaration Form
4. Sign and date the Property Status Declaration Form

Section	Box #	Applicable Status
Occupied for at least six months of 2020		
A	1 - 2	Principal residence Name and contact details for family member, friend, or other permitted occupier
	3	Tenanted Enter full name of tenant(s) listed on each of the tenancy agreements
	4	Combination of occupancy Enter full name of all principal residents and tenant(s) listed on each of the tenancy agreements
Exempt: Unoccupied for more than six months		
B	5	Transfer of Property
	6 - 11	Property undergoing redevelopment or major renovations Building or development permit number and short description of project
	12	Rental restriction or prohibition
	13 - 14	Limited use residential property
	15	Property of owner in care Name of person receiving care and care facility details
	16	Property forming part of estate of deceased
	17 - 19	Occupancy for full-time employment Contact details of your employer
	20	Court order Court file/order number
	21	Combined period of redevelopment or renovation and occupation by tenant Building or development permit number and short description of project Enter full name of tenant(s) listed on each of the tenancy agreements
Vacant		
C	22	This property was vacant

VACANT PROPERTY

If you checked box 22, the property was unoccupied for more than six months of 2020, and neither used as a principal residence by a registered owner, family member, friend or permitted occupier, nor occupied for residential purposes by a tenant or subtenant and no exemptions apply. Based upon the information provided in your declaration, and pending confirmation from the Collector of Taxes, a Vacancy Tax will apply for this property for the 2020 reference period. Once reviewed and confirmed by the Collector of Taxes, a Vacancy Tax Notice will be issued in February 2021 for 1.25% of the 2020 assessed taxable value of the property. Payment of the amount on the tax bill is due by April 16, 2021.

PRIVACY STATEMENT

All personal information collected by the City of Vancouver for the purposes of administering the Empty Homes Tax (Vacancy Tax) is collected, used, stored, shared and protected in accordance with the Freedom of Information and Protection of Privacy Act of British Columbia.

Questions regarding the collection and use of personal information provided as required by the Empty Homes Tax (Vacancy Tax) should be addressed to the Director, Access to Information and Privacy, City of Vancouver, 453 West 12th Avenue, Vancouver, BC V5Y 1V4 or phone 3-1-1 within Vancouver or 604-873-7000 outside of Vancouver.

PERSONAL INFORMATION

Surname and given name of declarer

You must write your full name, including surname and given name, on the lines provided to confirm who is making the property status declaration.

Signature

You must sign your usual signature in the declaration section and provide the date that the property status declaration form was signed (YYYY/MM/DD).

False declarations may result in fines of up to \$10,000 per day of the continuing offence, in addition to payment of the tax.

Daytime phone number

The City requires personal contact information of the declarer to request further information where required.

Email address (optional)

The City is required to notify the declarer if the property status declaration is selected for audit, and in addition to a mailed letter, may do so using the email address on file.

Identification

The declarer is required to specify their relationship to the folio number listed on the property status declaration form.

Property owner: you are declaring as the registered owner of the property whose name appears on the title.

On behalf of: you are declaring as a representative of a personal registered owner.

Corporation: you are declaring as an authorized signatory of a society or corporation

PERSONAL INFORMATION

Surname	Given name
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I am declaring as: (check one)	<input type="radio"/> Property owner <input type="radio"/> On behalf of owner <input type="radio"/> Corporation
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I declare that the property status identified and all information provided on this form are true. I declare that I have read and understood the Warning above and the Privacy Statement (see instructions, page 3). I agree that the City of Vancouver can use the personal information I provide on my Property Status Declaration and any related personal documentation and information, as may be required, for the purposes of administering the Empty Homes Tax (Vacancy Tax) program.

Signature

Date (YYYY/MM/DD)	Phone number
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Email address (optional)

A

This property was:

1-2 Principal residence

A principal residence is defined as:

"... the usual place where an individual lives, makes his or her home and conducts his or her 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, driver's licences, personal identification, vehicle registration and utility bills."

An occupier is defined as "a registered owner or a person who occupies residential property with the permission of the registered owner but is not a tenant or subtenant."

For the purposes of Vacancy Tax, an occupier can only have one principal residence.

3 Tenanted

Rented to a tenant or subtenant for residential purposes for at least six months of the year, in periods of 30 or more consecutive days. A property is not required to be the principal residence of the tenant or subtenant.

This requirement can be met by:

- Short term leases in periods of at least 30 consecutive days, for a total of six months of the reference year
- Long term leases of at least six months of the reference period

You are required to provide the primary name of those listed in the tenancy agreement. If there is more than one name on the tenancy, please separate the names by a comma. If the property is tenanted to a property management company, information on each sub-tenancy will need to be provided.

Note: A tenancy agreement is a written contract between a property owner and a tenant specifying the terms and conditions of their rental agreement.

4 Combination of occupancy

The principal residence of an occupier for part of the year and occupied by a tenant or subtenant for residential purposes in periods of at least 30 consecutive days for part of the year for an aggregate of six months of the year. This would occur in situations where an occupier who was a principal resident or a tenant or subtenant for residential purposes moved from the property.

If you checked one of the boxes in section A of the form, **please fill in your personal information and provide your signature.**

If none of the statuses in section A apply, go to section B of the form.

5 Transfer of property

One hundred per cent of the legal interest in the property transferred during the year between January 1, 2020 and December 31, 2020. This exemption applies only when the title of the property has transferred and a new title number has been issued.

This exemption does not apply to properties that were issued a new Land Title Number solely because of a name or address change. The use of "transfer" is based on the definition of "transfer" in the Land Title Act, being a conveyance, a grant or an assignment.

6-11 Property undergoing redevelopment or major renovations

The property was either undergoing redevelopment or major renovations where permits had been issued by July 1, 2020 or the lands are unimproved without dwelling units, are heritage property or part of a phased development with applications submitted by July 1, 2020 and under review.

6 Major renovation

This exemption applies only if the property is undergoing redevelopment or major renovation and permits have been issued by the City. Minor renovations do not qualify for an exemption. There are many types of renovations that may make occupancy unsafe or impractical; however, very few of these will require the home to be unoccupied for more than six months. Rather, the vast majority of renovation projects can be completed in less than six months time.

7 Unimproved land

This exemption applies to a property where there is no existing dwelling unit, a permit or rezoning application has been applied for and is under review and the application is being diligently pursued.

For unimproved land requiring rezoning, submission of a full and complete letter of enquiry package and full payment of the required fee by the registered owner will meet this requirement.

8 Heritage preservation

This exemption applies to a property that is heritage property as it is defined in the Vancouver Charter (property that, in the opinion of Council or its delegate, either "has sufficient heritage value or heritage character to justify its conservation" or "is protected heritage property") and has a development permit or heritage alteration permit application for the rehabilitation and conservation of heritage property, which has been applied for and is under review.

9-11 Phased development

This refers to 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.

12 Rental restriction or prohibition

It was subject to a strata bylaw in place prior to November 16, 2016 that prohibited rentals altogether or restricted the number of units that may be rented and the maximum allowable number of rentals had already been reached. The exemption is not applicable to strata units where there is a restriction on the minimum duration of a rental agreement. This exemption does not apply to properties when the number of permitted strata rentals had decreased on or after November 16, 2016. The registered owner must be able to submit evidence that they were unable to rent the residential property during the vacancy reference period due to this restriction.

13-14 Limited use residential property

The property was limited to vehicle parking or limited as a result of the size, shape, or other inherent limitation of the parcel, and a residential building could not be constructed on the property. This exemption applies only when the land survey or legal description of the parcel clearly illustrates the limiting aspects of the property.

15 Property of owner in care

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 were residing in a hospital, long term or supportive care facility. This exemption applies only to properties that were left unoccupied to receive medical care elsewhere and does not apply to second homes that are occupied part-time to receive medical care in Vancouver. This exemption can only be claimed for two consecutive years. All occupants must be residing in a care facility for the exemption to apply.

16 Property forming part of estate of deceased

The death of a registered owner in the 2020 vacancy reference period or immediately preceding vacancy reference period. This exemption shall not be allowed for more than two consecutive years.

17-19 Occupancy for full-time employment

The registered owner's principal residence was outside of Greater Vancouver, but the registered owner occupied the property for residential purposes for at least six months because they were employed full-time in Greater Vancouver. The nature of that employment required a physical presence in Greater Vancouver. This exemption applies only to the registered owner and can be calculated as a combination of days that add up to six months in the year where the owner was required to be in Greater Vancouver for work purposes.

This exemption does not apply if the property was solely used as office space and was not otherwise occupied.

Greater Vancouver as defined in the Vacancy Tax Bylaw refers to 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 the University of British Columbia.

20 Court order

The property was under a court order, court proceedings or order of a governmental authority prohibiting its occupancy and actions to permit occupancy were carried out diligently and without delay in accordance with any timelines in the order.

21 Combined period of redevelopment or renovation and occupation by tenant

The property was undergoing redevelopment or major renovations where permits have been issued and occupied by an arm's length tenant or subtenant for residential purposes.

22 This property was vacant

If this property was neither the principal residence of a registered owner, family member, friend or permitted occupier nor occupied by a tenant or subtenant for residential purposes for at least six months and no exemptions apply.

If you checked one of the boxes in section A or B of the form, **please fill in your personal information and provide your signature.** If none of the statuses in section A or B apply, go to section C of the form.

False declarations may result in fines of up to \$10,000 per day of the continuing offence, in addition to payment of the tax.

If you selected a box numbered 1 – 21, based upon the information provided in your declaration, and pending confirmation from the Collector of Taxes, the Vacancy Tax will not apply for this property for 2020. Your declaration will be reviewed by the Collector of Taxes and at any time up to December 31, 2022, you may be required to provide additional information or evidence to verify your property status declaration. Failure to do so will result in the application of the tax and may attract additional fines or penalties.

The City will not accept information or evidence at the time that you make your property status declaration. If the property is selected for an audit, you will be notified and the City will request information or evidence in support of the declaration at that time.

The types of information or evidence that the City may request to verify a property status declaration and the status of the property, may include, but are not limited to the following:

Principal residence	<ul style="list-style-type: none"> • ICBC vehicle insurance and registration • Government-issued personal identification, including, driver's licence, BCID card, BC Services Card • Insurance documentation • Employment contracts, pay statements or records of employment • Income tax returns and notices of assessment
Tenant	<ul style="list-style-type: none"> • Tenancy agreement(s) • Income tax returns or notices of assessment stating rental income • Bank statements showing recurring rental income • Insurance certificates for tenant's insurance • Information from a long-term tenant proving occupancy
Combination of occupancy	<ul style="list-style-type: none"> • See above documentation for principal residence and tenant
Rental restriction or prohibition	<ul style="list-style-type: none"> • Copy of strata bylaws • Minutes of strata meetings • Letter from strata council confirming the maximum number of units have been rented • Copy of waitlist confirming owner made attempt to rent the property
Occupancy for full-time employment	<ul style="list-style-type: none"> • Address of your principal residence • Contact information for Greater Vancouver employer • Letter from Greater Vancouver employer confirming full-time employment status and required physical presence for purposes of work
Property undergoing redevelopment or major renovations	<ul style="list-style-type: none"> • Building or development permit/application number
Property of owner in care	<ul style="list-style-type: none"> • Contact information for care facility • Letter from care facility confirming that the occupier resided in a hospital, long term, or supportive care facility
Property forming part of estate of deceased	<ul style="list-style-type: none"> • Death certificate of registered owner
Limited use residential property	<ul style="list-style-type: none"> • Land survey or legal description of parcel that clearly illustrates the limiting aspects of the property
Court order	<ul style="list-style-type: none"> • Copy of the court order • Copy of order of governmental authority • In cases where an order or a governmental authority prohibits occupancy, the owner must be able to show that they have acted diligently to meet the requirements of the order
Transfer of property	<ul style="list-style-type: none"> • Title search or certificate of title showing the date that title was transferred • Provincial property transfer tax form
Combined period of redevelopment or renovation and occupation by tenant	<ul style="list-style-type: none"> • See above documentation for property undergoing redevelopment or major renovations and tenant