



# THE CORPORATION OF THE CITY OF VERNON

## AGENDA

### Regular Meeting of Council

Monday, January 13, 2025, 8:40 a.m.

CITY HALL COUNCIL CHAMBER

3400 30 Street, Vernon BC

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Pages

#### 1. CALL REGULAR MEETING TO ORDER

As Mayor of the City of Vernon, and in the spirit of this gathering, I recognize the City of Vernon is located in the traditional territory of the Syilx People of the Okanagan Nation.

##### 1.a Move to Committee of the Whole

THAT Council move to the Committee of the Whole meeting.

#### 2. RECONVENE REGULAR MEETING AND RESOLUTION TO CLOSE MEETING

THAT the meeting be closed to the public in accordance with Section 90 (1) of the Community Charter as follows:

(e) the acquisition, disposition or expropriation of land or improvements, if the Council considers that disclosure could reasonably be expected to harm the interests of the municipality; and

(k) negotiations and related discussions respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the Council, could reasonably be expected to harm the interests of the municipality if they were held in public.

#### 3. RECONVENE TO OPEN COUNCIL AT 1:30 PM

As Mayor of the City of Vernon, and in the spirit of this gathering, I recognize the City of Vernon is located in the traditional territory of the Syilx People of the Okanagan Nation.

##### 3.a Agenda

THAT the Regular Council Meeting Agenda of January 13, 2025 be adopted.

**3.b Adoption of Minutes and Receipt of Committee of the Whole**

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THAT the Regular Council Meeting Minutes of December 9, 2024 be adopted;

AND FURTHER, that the Public Hearing Minutes of December 9, 2024 be adopted;

AND FURTHER, that the Committee of the Whole Meeting Minutes of December 9, 2024 be received.

**4. BUSINESS ARISING FROM THE MINUTES**

**5. GENERAL MATTERS**

**5.a Reconsideration of DVP00658 - Summerwind Estates Strata Council - Scott Road**

24

1. The Applicant is provided the opportunity to speak on their request for reconsideration;
2. Council may ask questions of Administration or the Applicant; and
3. Council, by resolution, will either confirm the decision made by Administration, vary the decision (*as cited by Council*) or set aside and substitute with the decision of Council.

**6. COUNCIL INQUIRIES**

**7. ADMINISTRATION UPDATES**

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THAT Council receive the Administration Updates dated January 13, 2025 for information.

**8. UNFINISHED BUSINESS**

**9. MATTERS REFERRED**

**9.a Declassified Motion from the In Camera Meeting Held October 28, 2024**

9.a.1 Restorative Justice

THAT Council receive the letter dated October 17, 2024 from the Canadian Mental Health Association Vernon & District (CMHA) requesting a five year contract to provide Restorative Justice services to the City of Vernon as attached to the report titled "Restorative Justice Contract" dated October 22, 2024 and respectfully submitted by the Director, Corporate Administration;

AND FURTHER, that Council endorse a one year contract with two one year options, with the CMHA to provide Restorative Justice services for the City of Vernon in the amount of \$44,858 (inclusive of GST);

AND FURTHER, that Council authorize Administration to execute the contract upon acceptance by the CMHA;

AND FURTHER, that Council declassify the resolution upon execution by both parties of the subject contract.

**9.b Declassified Motion from the In Camera Meeting held November 25, 2024**

9.b.1 Kalamalka Lakeview Area Emergency Services Agreement Renewal (7320-08)

THAT Council authorize the Mayor and Corporate Officer to execute the Kalamalka Lakeview Area Emergency Services Agreement with the Regional District of North Okanagan, for the term January 1, 2025 to December 31, 2029, with an annual fee of :\$46,468 (2025), \$48,791 (2026), \$51,231 (2027), \$53,792 (2028) and \$56,482 (2029);

AND FURTHER, that Council declassify the resolution and remove from In Camera, once the agreement has been executed by all parties.

**9.c Declassified Motion from the In Camera Meeting Held December 9, 2024**

9.c.1 Vernon Volunteer Firefighters Association Agreement Expiry  
(7010-03)

THAT Council receive for information the memorandum titled "Vernon Volunteer Firefighters Association (VVFA) Agreement Expiry" dated November 26, 2024 and respectfully submitted by Director, Fire Rescue Services;

AND FURTHER, that Council support not renewing the Agreement with the VVFA following its expiration on December 31, 2025;

AND FURTHER, that Council and Vernon Fire Rescue Services thank all past and present members of the VVFA for their contributions to the department and to the community;

AND FURTHER, that Council declassify the resolution upon providing written notice to the VVFA of the City's intention to not renew the Agreement.

**10. NEW BUSINESS**

**10.a Bank Signing Authorities (1690-02)**

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THAT Council receive the memorandum titled "Bank Signing Authorities" dated January 3, 2025 and respectfully submitted by the Manager, Financial Operations;

AND FURTHER, that all cheques and electronic fund transfers be signed/authorized on behalf of the City by any two of the authorized positions:

- Chief Administrative Officer
- Director, Financial Services
- Manager, Financial Planning and Reporting
- Manager, Financial Operations
- Specialist, Financial Operations
- Financial Analyst
- Accountant
- Director, Human Resources

AND FURTHER, that any two of the Director, Financial Services, the Manager, Financial Planning and Reporting, the Manager, Financial Operations and the Specialist, Financial Operations have authority to transfer City funds between the various City bank and investment accounts.





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| 13.a.2 | Letter dated January 3, 2025 from Upper Room Mission - Request for Letter of Support | 179 |
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Upper Room Mission is requesting a letter of support for their applications for year-round dry shelter funding with BC Housing and funding for capital and construction costs through various available government grants, foundations and private investments.

**13.b Minutes from Council Committees**

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| 13.b.1 | Economic Development Advisory Committee - October 17, 2024 | 181 |
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**14. CLOSE OF MEETING**

**THE CORPORATION OF THE CITY OF VERNON**  
**MINUTES OF THE REGULAR MEETING OF COUNCIL**

**December 9, 2024, 8:40 a.m.**  
**CITY HALL COUNCIL CHAMBER**  
**3400 30 Street**  
**Vernon B.C.**

Mayor and Council  
Members Present:

Mayor V. Cumming

T. Durning  
K. Fehr  
K. Gares  
B. Guy  
A. Mund  
B. Quiring

Administration  
Present:

P. Weeber, Chief Administrative Officer

K. Poole, Director, Corporate Administration  
S. Wood, Corporate Officer  
C. Isles, Deputy Corporate Officer  
C. Ovens, General Manager, Public Works  
J. Perrott, Manager, Economic Development & Partnerships  
M. Faucher, Acting Manager, Long Range Planning and Sustainability  
M. Austin, Current Planner  
R. Crosson, Manager, Financial Operations  
R. Nuriel, General Manager, City Planning  
D. Devries, Manager, Transportation  
T. Barton, Director, Planning and Community Services  
E. Hamming, Director, Financial Services

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**1. CALL REGULAR MEETING TO ORDER**

Mayor Cumming called the meeting to order at 8:42 am.

**1.a Land Acknowledgement**

As Mayor of the City of Vernon, and in the spirit of this gathering, I recognize the City of Vernon is located in the traditional territory of the Syilx People of the Okanagan Nation.

**1.b Move to Committee of the Whole**

**Moved by:** Councillor Quiring  
**Seconded by:** Councillor Durning

THAT Council move to the Committee of the Whole meeting.

**CARRIED**

**3. RECONVENE TO OPEN COUNCIL AT 1:30 PM**

Mayor Cumming reconvened the Regular Open Meeting at 12:00 pm and recessed until 1:30 pm.

**3.a Land Acknowledgement**

As Mayor of the City of Vernon, and in the spirit of this gathering, I recognize the City of Vernon is located in the traditional territory of the Syilx People of the Okanagan Nation.

**3.b Agenda**

**Moved by:** Councillor Fehr  
**Seconded by:** Councillor Guy

THAT the Agenda for the December 9, 2024 Regular Open Meeting of Council be adopted as circulated.

**CARRIED**

**3.c Adoption of Minutes and Receipt of Committee of the Whole**

**Moved by:** Councillor Gares  
**Seconded by:** Councillor Durning

THAT the minutes of the Regular meeting of Council held November 25, 2024 be adopted;

AND FURTHER, that the minutes of the Special meeting of Council held December 2, 2024 be adopted;

AND FURTHER, that the minutes of the Committee of the Whole Meeting of Council held November 25, 2024 be received.

**CARRIED**

**4. BUSINESS ARISING FROM THE MINUTES**

**5. GENERAL MATTERS**

**6. COUNCIL INQUIRIES**

Council requested information on the impacts of the new BC Building Code legislation which allows for single exit stair buildings.

**7. ADMINISTRATION UPDATES**

**Moved by:** Councillor Gares

**Seconded by:** Councillor Mund

THAT Council receive the Administration Updates dated December 9, 2024 for information.

**CARRIED**

**8. UNFINISHED BUSINESS**

**8.a Final Interim Housing Needs Report (6480-02)**

**Moved by:** Councillor Gares

**Seconded by:** Councillor Guy

THAT Council receive for information the memorandum titled “Final Interim Housing Needs Report” dated November 25, 2024, and respectfully submitted by the Acting Manager, Long Range Planning & Sustainability;

AND FURTHER, that Council receive the City of Vernon Interim Housing Needs Report dated November 2024, prepared by CitySpaces Consulting;

AND FURTHER, that the Interim Housing Needs Report will be available on the City’s website that is publicly and freely accessible.

**CARRIED**

**8.b Outstanding Ministry Highway Projects (8300-12)**

**Moved by:** Councillor Quiring

**Seconded by:** Councillor Durning

THAT Council receive for information the memorandum titled “Outstanding Ministry Highway Projects”, dated November 29, 2024, and respectfully submitted by the Manager, Transportation.

**CARRIED**

**9. MATTERS REFERRED**

**9.a Declassified Motion from the In Camera Meeting Held November 25, 2024**

9.a.1 Climate Action Advisory Committee - Appointments January 2025 - December 2026

9.a.2 CUPE Bargaining Update

9.b Ratified from Committee of the Whole held December 9, 2024

9.b.1 Official Community Plan and Transportation Plan Joint Review - Project Management Update (6480-02)

**Moved by:** Councillor Guy

**Seconded by:** Councillor Durning

THAT Council ratifies and confirms the following resolution adopted at the December 9, 2024 Committee of the Whole meeting of Council:

‘THAT Council receive for information the report titled, "Official Community Plan and Transportation Plan Joint Review - Project Management Update", dated November 26, 2024 and respectfully submitted by the Manager, Transportation;  
AND FURTHER, that Council endorse amending the Engagement Strategy to expand the scope of Phase 3 consultation in Spring 2025.’

**CARRIED**

9.b.2 Recommended Growth Scenario (6480-02)

**Moved by:** Councillor Gares

**Seconded by:** Councillor Fehr

THAT Council ratifies and confirms the following resolutions adopted at the December 9, 2024 Committee of the Whole meeting of Council:

‘THAT Council support in principle the recommended growth scenario as outlined in the report titled "Recommended Growth Scenario" dated November 26, 2024 and respectfully submitted by the Acting Manager, Long Range Planning and Sustainability.’

Opposed (1): Mayor Cumming

**CARRIED (6 to 1)**

**Moved by:** Councillor Fehr

**Seconded by:** Councillor Guy

THAT Council ratifies and confirms the following resolutions adopted at the December 9, 2024 Committee of the Whole meeting of Council:

‘THAT Administration arrange a tour for Council, with planning staff, to identify the boundaries and areas as they relate to the

Recommended Growth Scenario Map, including the proposed future Village Centres, prior to the end of January 2025.'

**CARRIED**

## **10. NEW BUSINESS**

### **10.a 2024 Vernon Business Walks Report (6750-01)**

**Moved by:** Councillor Quiring

**Seconded by:** Councillor Mund

THAT Council receive for information the memorandum titled "2024 Vernon Business Walks Report" dated November 21, 2024 and respectfully submitted by the Manager, Economic Development and Partnerships.

**CARRIED**

### **10.b Zoning Amendment Application for 1600 15 Street - ZON00408 (3360-20)**

**Moved by:** Councillor Guy

**Seconded by:** Councillor Durning

THAT Council support Zoning Application ZON00408 to rezone Lot 1, Sec. 35, TWP 9, ODYD, Plan 7642, Except Plans 19920 and 31500 (1600 15th Street) from AGRS – Agricultural & Rural Small Block (Non-ALR) to MUA – Multi-Unit Acreage Small Scale and PANS – Parks and Natural Spaces;

AND FURTHER, that adoption of the zoning amendment bylaw is subject to the following conditions:

- a. Consolidation of Lot 1, Sec. 35, TWP 9, ODYD, Plan 7642 (1600 15 Street) with the panhandle portion of Lot 1, Sec. 26 and 35, TWP 9, ODYD, Plan KAP58251 (1904 15 Street), shown in red on Attachment 7;
- b. Dedication of road along 15 Avenue and 15 Street, to the satisfaction of Administration;
- c. Transfer of park land north of the red line shown in Attachment 9, to be at least 3 metres south of the top of the south bank to accommodate a pathway and fencing;
- d. Transfer of a six (6) metre wide statutory right of way along the west property line to provide public access from 15 Avenue to the park land described in item c) above; and

- e. Construction of a multi-use path along 15 Street, secured through a no-build covenant registered on title, requiring the path's design and security to be provided, to the satisfaction of Administration.

**CARRIED**

10.c Amendment to Council Discretionary Grants Policy (1850-01)

**Moved by:** Councillor Gares

**Seconded by:** Councillor Fehr

THAT Council receive the memorandum titled "Amendment to Council Discretionary Grant Policy" dated November 29, 2024 and respectfully submitted by the Manager, Financial Operations;

AND FURTHER, that Council approve the amendments to the Council Discretionary Grant Policy.

**CARRIED**

10.d Council Discretionary Grants - October Intake (1850-02)

**Moved by:** Councillor Guy

**Seconded by:** Councillor Fehr

THAT Council:

1. approve a Council Discretionary Grant to Allan Brooks Nature Centre in the amount of \$3,000 for the Okanagan Okie mascot.
2. approve a Council Discretionary Grant to Archway Society for Domestic Peace in the amount of \$10,000 for the replacement of video recording equipment for forensic interviews.
3. deny a Council Discretionary Grant to Army Navy and Air Force Veterans Association Unit 5 Society in the amount of \$40,000 as the City has limited funds for disbursement.
4. approve a Council Discretionary Grant to Athletics for Kids in the amount of \$2,200 out of the requested amount of \$6,500 to fund children in the Sport4Life Vernon Grant Program.
5. deny a Council Discretionary Grant to British Columbia Honey Producers' Association in the amount of \$8,000 as the City has limited funds for disbursement.
6. deny a Council Discretionary Grant to Canadian Mental Health Association Vernon & District in the amount of \$8,000 as the City has limited funds for disbursement.



7. deny a Council Discretionary Grant to Habitat for Humanity Okanagan in the amount of \$14,627.75 as the City has limited funds for disbursement.
8. deny a Council Discretionary Grant to Mackie Lake House Foundation in the amount of \$3,000 as the City has limited funds for disbursement.
9. approve a Council Discretionary Grant to North Okanagan Child Care Society in the amount of \$12,500 out of the requested \$25,000 to upgrade one of the entry ways with accessible ramps.
10. deny a Council Discretionary Grant to North Okanagan Friendship Center/Pregnancy Outreach Program in the amount of \$22,550 as the City has limited funds for disbursement.
11. deny a Council Discretionary Grant to North Okanagan Hotel Association in the amount of \$2,000 as the City has limited funds for disbursement.
12. approve a Council Discretionary Grant to North Okanagan Optimist Club Association in the amount of \$2,000 to use towards the Children's Christmas Gift House program.
13. deny a Council Discretionary Grant to North Okanagan Sailing Association in the amount of \$10,000 as the City has limited funds for disbursement.
14. approve a Council Discretionary Grant to North Okanagan Youth and Family Services Society in the amount of \$3,590 out of the requested \$10,000 to assist with the transformation of the NOYFSS downstairs.
15. deny a Council Discretionary Grant to North Okanagan Gymnastics in the amount of \$5,000 as the City has limited funds for disbursement.
16. deny a Council Discretionary Grant to Okanagan Screen Arts Society in the amount of \$1,500 as the City has limited funds for disbursement.
17. deny a Council Discretionary Grant to O'Keefe Ranch & Interior Heritage Society in the amount of \$25,000 as the City has limited funds for disbursement.
18. approve a Council Discretionary Grant to Sky Volleyball Club in the amount of \$2,580 out of the requested \$11,265.45 to fund the purchase of volleyballs.
19. deny a Council Discretionary Grant to The Sovereign Lake Nordic Club in the amount of \$6,825 as the City has limited funds for disbursement.

20. approve a Council Discretionary Grant to Take a Hike Youth Mental Health Foundation in the amount of \$5,000 to fund land-based learning supplies and outdoor gear.
21. deny a Council Discretionary Grant to Together for Christmas Society in the amount of \$1,000 as the City has limited funds for disbursement.
22. deny a Council Discretionary Grant to Vernon & District Metis Association in the amount of \$20,000 as the City has limited funds for disbursement.
23. deny a Council Discretionary Grant to Vernon Elks in the amount of \$20,000 as the City has limited funds for disbursement.
24. approve a Council Discretionary Grant to Vernon Lawn Bowling Club in the amount of \$2,000 to replace an aging water heater.
25. deny a Council Discretionary Grant to Vernon OAK Learning Society in the amount of \$15,000 as the City has limited funds for disbursement.
26. deny a Council Discretionary Grant to Vernon Pickleball Association in the amount of \$8,500 as the City has limited funds for disbursement.
27. approve a Council Discretionary Grant to Vernon She Shed Society in the amount of \$5,000 out of the requested \$15,000 to fund materials and safety equipment.
28. deny a Council Discretionary Grant to Vernon Ski Club in the amount of \$4,250 as the City has limited funds for disbursement.
29. deny a Council Discretionary Grant to Vernon Upper Room Mission Society in the amount of \$7,000 as the City has limited funds for disbursement.

**CARRIED**

## **11. LEGISLATIVE MATTERS**

### **11.a Bylaws for Adoption**

- 11.a.1 Bylaw 6027 - Recreation and Parks Services Fee Amendment to include Civic Memorial Building and Lakers Disc Golf

**Moved by:** Councillor Mund

**Seconded by:** Councillor Fehr

THAT Bylaw 6027, "Recreation and Parks Services (Lakers Disc Golf and Civic Memorial Building) Amendment Bylaw 6027, 2024", a bylaw to amend Recreation and Parks Services Fees and

Charges Bylaw 5472 to include Lakers Disc Golf and Civic Memorial Building, be adopted.

**CARRIED**

11.a.2 Bylaw 6028 - Fees and Charges (Cemetery) Amendment to update annual Cemetery Fees for 2025, 2026 and 2027

**Moved by:** Councillor Mund

**Seconded by:** Councillor Guy

THAT Bylaw 6028, "Fees and Charges (Cemetery) Amendment Bylaw 6028, 2024", a bylaw to amend Fees and Charges Bylaw 3909 to update the annual Cemetery fees for 2025, 2026 and 2027, be adopted.

**CARRIED**

## **12. COUNCIL INFORMATION UPDATES**

### **12.a Mayor and Councillors Reports**

All members in attendance provided an update on their activities and meetings attended.

## **13. INFORMATION ITEMS**

### **13.a Correspondence**

13.a.1 Letter dated November 28, 2024 from HomeZero Collective - request for letter of support

**Moved by:** Mayor Cumming

**Seconded by:** Councillor Mund

THAT Council provide a letter of support to HomeZero Collective for their application to the Federation of Canadian Municipalities for 5 million dollars to complete deep energy retrofits for 500 homes in Vernon.

**CARRIED**

### **13.b Minutes from Council Committees**

13.b.1 Finance Committee - June 18, 2024

13.b.2 Finance Committee - September 9, 2024

13.b.3 Climate Action Advisory Committee - September 25, 2024

13.b.4 Tourism Commission - October 23, 2024

**14. Move to Committee of the Whole**

**Moved by:** Councillor Gares

**Seconded by:** Councillor Fehr

THAT Council move to the Committee of the Whole meeting.

**CARRIED**

**2. RECONVENE REGULAR MEETING AND RESOLUTION TO CLOSE MEETING**

Mayor Cumming reconvened the Regular Open Meeting at 3:08 pm and requested a motion to move to In Camera.

**2.a Resolution to Close Meeting**

**Moved by:** Councillor Mund

**Seconded by:** Councillor Gares

THAT the meeting be closed to the public in accordance with Section 90 (1) of the *Community Charter* as follows:

(c) labour relations or other employee relations;

(e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality;  
and

(g) litigation or potential litigation affecting the municipality.

**CARRIED**

**15. RECONVENE AND RECESS MEETING TO 5:30 PM FOR PUBLIC HEARINGS**

The meeting reconvened at 4:45 pm and recessed to 5:30 pm for Public Hearings.

**16. RECONVENE MEETING**

The meeting reconvened at 7:19 pm following Public Hearings.

**16.a Bylaw(s) for Third Reading**

**16.a.1 Bylaw 6023 - OCP Amendment for 6545 Okanagan Landing Road**

**Moved by:** Councillor Quiring

**Seconded by:** Councillor Mund

THAT Bylaw 6023, "6545 Okanagan Landing Road Official Community Plan Amendment Bylaw 6023, 2024", a bylaw to

redesignate the subject lands from "RLD - Residential Low Density" to "RHD - Residential High Density" be read a third time;

AND FURTHER, that adoption of Bylaw 6023 is subject to the following conditions:

- a. The operator, Okanagan Village Housing Society, entering into a housing agreement with the City of Vernon, secured by bylaw and registered on title, to guarantee affordable housing;
- b. The dedication of land or provision of a Statutory Right-of-Way to the City of Vernon along the south side of Vernon Creek for a future pathway;
- c. The building being located on the west side of the property, instead of the east side of the property as proposed, provided that this change is not restricted under the Riparian Areas Protection Regulations; and
- d. The operator including a clause in all rental agreements, identifying that noise is inherent as the property is in the vicinity of the airport.

Opposed (2): Mayor Cumming, and Councillor Guy

**CARRIED (5 to 2)**

16.a.2 Bylaw 6024 - Zoning Amendment for 6545 Okanagan Landing Road

**Moved by:** Councillor Durning

**Seconded by:** Councillor Quiring

THAT Bylaw 6024, "6545 Okanagan Landing Road Zoning Amendment Bylaw 6024, 2024", a bylaw to rezone the subject lands from "AGRS - Agricultural & Rural Small Block (Non-ALR)" to "MSH - Medium Scale Housing" be read a third time.

Opposed (1): Mayor Cumming

**CARRIED (6 to 1)**

16.a.3 Bylaw 6013 - OCP Amendment Bylaw - Section 26 Exemptions for Required DP

**Moved by:** Councillor Durning

**Seconded by:** Councillor Gares

THAT Bylaw 6013, "Official Community Plan (Development Permit Exemptions for Multi-Unit Housing and Riparian Assessment

Areas) Amendment Bylaw 6013, 2024", a bylaw to amend Section 26.0 Development Permit Areas (All Areas), be read a third time.

**CARRIED**

**17. CLOSE OF MEETING**

The Regular Council meeting adjourned at 7:37 pm.

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Mayor

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Corporate Officer

**THE CORPORATION OF THE CITY OF VERNON**  
**MINUTES OF THE PUBLIC HEARING**

**December 9, 2024, 5:30 p.m.**  
**CITY HALL COUNCIL CHAMBER**  
**3400 30 Street**  
**Vernon B.C.**

Mayor and Council  
Members Present:

Mayor V. Cumming  
  
T. Durning  
K. Fehr  
K. Gares  
B. Guy  
A. Mund  
B. Quiring

Staff Present:

P. Weeber, Chief Administrative Officer  
K. Poole, Director, Corporate Administration  
C. Isles, Deputy Corporate Officer  
S. Wood, Corporate Officer  
M. Austin, Current Planner  
R. Nuriel, General Manager, City Planning  
L. Korolchuk, Manager, Current Planning  
J. Winkvist, Communications Officer

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**1. CALL PUBLIC HEARING TO ORDER**

Mayor Cumming called the Public Hearing to order at 5:30 pm.

**1.a Land Acknowledgement**

As Mayor of the City of Vernon, and in the spirit of this gathering, I recognize the City of Vernon is located in the traditional territory of the Syilx People of the Okanagan Nation.

**2. BYLAWS 6023 (OCP00105) and 6024 (ZON00424)**

"6545 Okanagan Landing Road Official Community Plan Amendment Bylaw 6023, 2024" AND "6545 Okanagan Landing Road Zoning Amendment Bylaw 6024, 2024".

Official Community Plan (OCP) Amendment Bylaw 6023 - to redesignate the property from RLD to RHD to develop a 96-unit affordable rental building.

Zoning Amendment Bylaw 6024 - to rezone the property from AGRS to MSH to develop a 96-unit affordable rental building.

2.a Confirmation of Publication

The Corporate Officer advised that Notice of the Public Hearing was published in the November 28 and December 5, 2024 issues of the Morning Star Newspaper, as required by the *Local Government Act*. Due to the postal strike, notices were hand-delivered, couriered and emailed.

2.b Bylaw Overview

The Senior Planner provided an overview of Bylaws 6023 and 6024.

2.c Representation from the Public

The Corporate Officer advised that 3 late submissions were received and provided to Council that were not included on the public agenda:

Email dated December 9, 2024 - J. Bazell

Email dated December 9, 2024 - S. Mahon

Email dated December 9, 2024 - K. Johnson

The Mayor called for a first time for representation from the public who believed they were affected by "6545 Okanagan Landing Road Official Community Plan Amendment Bylaw 6023, 2024" AND "6545 Okanagan Landing Road Zoning Amendment Bylaw 6024, 2024".

D. Symington-Waters was concerned with the the height of the building and the increased density in the area. The height of the building would shade their property and negatively impact their privacy. There was concern with possible contamination of their water source, damage to their septic field as well as difficulty with fire ladder truck access in the event of a fire. The adverse effect of this development to their future property development was a concern.

R. Zaworski was concerned that airport noise complaints would increase due to the location of the development and increased density. The



proposed development is not compatibility with future airport growth and the building height could negatively impact airport operations and future expansion.

The Mayor called for a second time for representation from the public.

A. May was concerned with the height of the proposed building, increased traffic, and safety concerns when crossing the already busy road.

C. Botterill was concerned with increased airport noise complaints and the possibility of these complaints being escalated to Transport Canada resulting in the airport being shut down. There was concern with height of proposed building and aircraft safety.

Administration clarified that there was an error on one of the reports and the proposed height of the building is 20.7 metres. The height of the development must meet the zoning bylaw requirements and these were approved by Transport Canada. A traffic impact study is not required as the project is under 100 units.

D. Swartz was concerned with an increase of airport noise complaints and the possibility of these complaints being escalated to Transport Canada. There are concerns with increased traffic and the negative impact to City infrastructure as well as a proposed parking area below the floodplain. They questioned the definition of affordable and how you ensure it remains affordable housing.

Administration explained that a housing agreement is required and register on title.

The Mayor called for a third time for representation from the public.

W. Fogel was concerned that an increase in airport noise complaints could result in the airport being shut down.

D. Crerar was concerned that an increase in airport noise complaints could result in the airport being shut down and suggested a 1.5 mile buffer around the airport. There was concern with the high water table and stability of ground with a development this size. They asked if there could be a mechanism in place to ensure tenants are aware of the proximity to the airport and inherent noise.

D. Kermode, Director with Okanagan Village Housing Society, clarified that these units are rentals and the agreement could include a provision for noise awareness and a mechanism for tenant complaints.

D. Crerar was concerned with the delivery method of the notices.

Administration provided an overview of the legislation and the process used to provide notifications.

The Mayor called for a final time for representation from the public, there being none, the Public Hearing closed at 7:08 pm.

### **3. BYLAW 6013**

Mayor Cumming opened the Public Hearing at 7:09 pm.

"Official Community Plan (Development Permit Exemptions for Multi-Unit Housing and Riparian Assessment Areas) Amendment Bylaw 6013, 2024".

Official Community Plan (OCP) Amendment Bylaw 6013 - to amend Development Permit exemptions for multi-unit small-scale housing and Riparian Assessment Areas.

#### **3.a Confirmation of Publication**

The Corporate Officer advised that Notice of the Public Hearing was published in the November 28 and December 5, 2024 issues of the Morning Star Newspaper, as required by the *Local Government Act*.

#### **3.b Bylaw Overview**

The Senior Planner provided an overview of Bylaw 6013.

#### **3.c Representation from the Public**

The Corporate Officer advised that no submissions had been received following publication of the agenda.

The Mayor called for a first time for representation from the public who believed they were affected by "Official Community Plan (Development Permit Exemptions for Multi-Unit Housing and Riparian Assessment Areas) Amendment Bylaw 6013, 2024".

The Mayor called for a second, third and final time for representation from the public who believed they were affected by "Official Community Plan (Development Permit Exemptions for Multi-Unit Housing and Riparian Assessment Areas) Amendment Bylaw 6013, 2024", there being none, the Public Hearing closed at 7:18 pm.

### **4. ADJOURNMENT**

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Mayor

---

Corporate Officer

Bob Rogers  
President,  
Summerwind Estates Strata Council  
100 Palmer Rd.  
Vernon, BC V1H 2H8

Sue Wood  
Corporate Officer, City of Vernon  
3400 30 St.  
Vernon, BC V1T 5E6

December 5, 2024

Re. Reconsideration of DVP00659

Dear Ms. Wood,

I am writing to you on behalf of the Summerwind Estates Strata Council to appeal the decision made by the City of Vernon Planning Dept. to deny the application by our forty-five unit strata property for a variance to increase the maximum permitted height for a fence within a front yard setback from 1.2 m to 2.0 m. As per the city's zoning, the "front yard" of our complex is the side bordering on Scott Rd.

As noted in the letter from the planning dept., our strata is bordered by cedar hedges that provide privacy to owners, as all of our units are internal facing with the back yards of those on the perimeter of the property facing the roadways. As owners we are concerned that the cedars present a fire hazard and as a result we have worked with the city's FireSmart Coordinator to have a FireSmart assessment done, and that assessment recommended removal of the cedars as a way in which we could significantly reduce the risk of fire damage on our property. We are also aware that the city has been removing cedars on city property for the same reasons, and we felt that this would align with actions being taken by the city.

Replacing the cedar hedges with a 2.0 m fence would not only align with FireSmart recommendations, it would also not reduce the current street connectivity (in fact the opposite would be true). For the owners of properties that border Scott Rd. the installation of a 1.2m fence to replace the cedar hedge would result in a significant reduction of privacy to their back yard spaces. It makes sense to us that fencing along the front yard of a single family dwelling be limited to 1.2m, but in our case it is the back yards of our units that face out on to Scott Rd. As noted by the response from the planning department, no responses from neighbouring properties were received following our public notification.

Our strata is looking for ways to make our property more fire resistant while also maintaining the sense of privacy that many owners appreciated when choosing to purchase a home here. To remove the cedars and replace with fencing our bylaws require the support of at least 75% of owners, and while we will be proposing the project to owners with the understanding that fencing on Scott Rd. currently will be limited to 1.2m, we feel it is quite likely that this proposal may not pass as a result of the denial of the variance request. If this is the case the cedar hedges will remain in place for the foreseeable future, a result that we feel neither the strata council nor the city would favour.

We appreciate council taking the time to consider our appeal, and we look forward to hearing your decision.

Sincerely,

Bob Rogers  
President  
Summerwind Estates Strata Council

Robert Rogers  
9 – 100 Palmer Rd  
Vernon, BC  
V1H 2H8

File: DVP00658  
(sent via email)

November 14, 2024

**RE: Letter of Non-Support for Variance Application (DVP00658) at 1-45 100 Palmer Road**

Dear Mr. Rogers:

Thank you for your recent application for a Development Variance Permit (DVP00658) at 1-45 100 Palmer Road.

After careful consideration, the Director of Planning and Community Services has decided not to support your application. You can find a detailed explanation of this decision in the attached report.

Should you wish to have your application reconsidered by City Council under the Delegation of Authority Bylaw 5727, please submit a written request by email or mail to the Corporate Officer:

Attn: **Sue Wood, Corporate Officer**  
Regarding: **Reconsideration of DVP00658**  
Email: [swood@vernon.ca](mailto:swood@vernon.ca) & [devclerk@vernon.ca](mailto:devclerk@vernon.ca)  
Mail: 3400 30 St, Vernon, BC, V1T 5E6

Your request must be submitted within 30 days from the date of this letter, meaning it needs to be received by **Saturday, December 14, 2024**.

Attached to this letter is the following:

1. Delegated Minor Development Variance Report
2. Delegated Minor DVP – Issuance Guidelines
3. Landscape Plan and Proposed Materials

If you have any questions or concerns, please do not hesitate to contact the undersigned at [cwiltzie@vernon.ca](mailto:cwiltzie@vernon.ca) or 250-550-3247.

Regards,

Caitlyn Wiltzie  
Environmental Planning Assistant

c.c. Sue Wood, Corporate Officer



# THE CITY OF VERNON PLANNING & COMMUNITY SERVICES REPORT MINOR DEVELOPMENT VARIANCE PERMIT

|                         |                    |                         |                                       |
|-------------------------|--------------------|-------------------------|---------------------------------------|
| <b>Application No.:</b> | DVP00658           | <b>OCP Designation:</b> | RLD – Residential Low Density         |
| <b>Report Date:</b>     | November 12, 2024  | <b>Zoning:</b>          | MUA – Multi-Unit Acreage: Small Scale |
| <b>Location:</b>        | 1-45 100 Palmer Rd | <b>Property Size:</b>   | 17,185 m <sup>2</sup>                 |

## **PROPOSAL**

The applicant proposes to increase the maximum permitted height for a fence within a front yard setback.

## **DEVIATION FROM BYLAWS**

To vary Section 6.5.1.1 of the Zoning Bylaw to increase the maximum height for a fence within a front yard setback from 1.2 m (4 ft) to 2.0 m (6 ft).

## **RECOMMENDATION SUMMARY**

To deny the permit as proposed.

## **PUBLIC NOTIFICATION**

The applicant has provided a signed affidavit confirming they completed public notification requirements on October 25, 2024. No responses from neighboring properties have been received as of the date of this report.

## **BASIS FOR RECOMMENDATION**

Staff have evaluated the “Delegated Minor DVP – Issuance Guidelines” and have determined that the proposed permit should not be issued based on Guidelines 7 and 8 (Attachment 1).

The subject property is located in the Okanagan Landing North neighborhood, bordered by a strata development to the west, single-detached housing to the north, agricultural land reserve to the east, and Priest’s Valley 6 to the south (see Figures 1 & 2). Current land use on the subject property includes a 45-unit strata development and associated internal strata roads constructed in 2005.

The applicant engaged the City of Vernon FireSmart Coordinator to conduct a FireSmart Assessment on April 14, 2024. The assessment recommended removing all cedar hedges on the property to reduce combustible materials in a fire event. Between April and July 2024, City staff clarified that the applicant could remove the cedars and replace them with a fence and planting pockets at any time, however, should they wish to construct

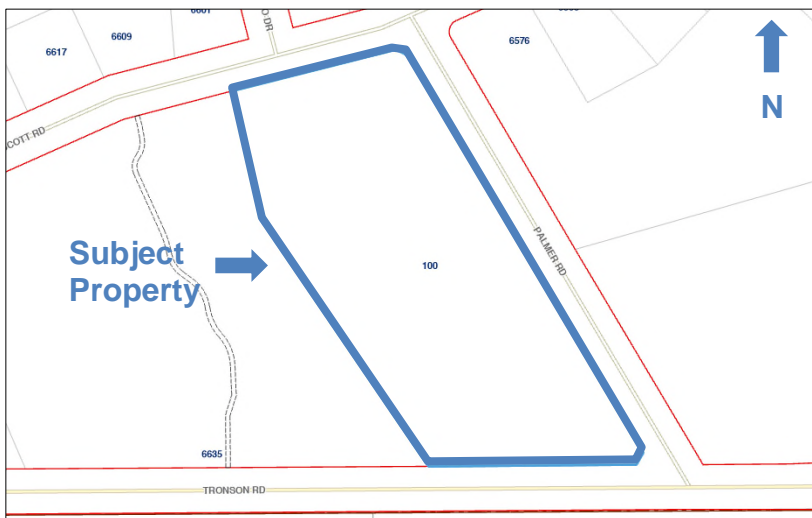


Figure 1 – Location



Figure 2 – Aerial

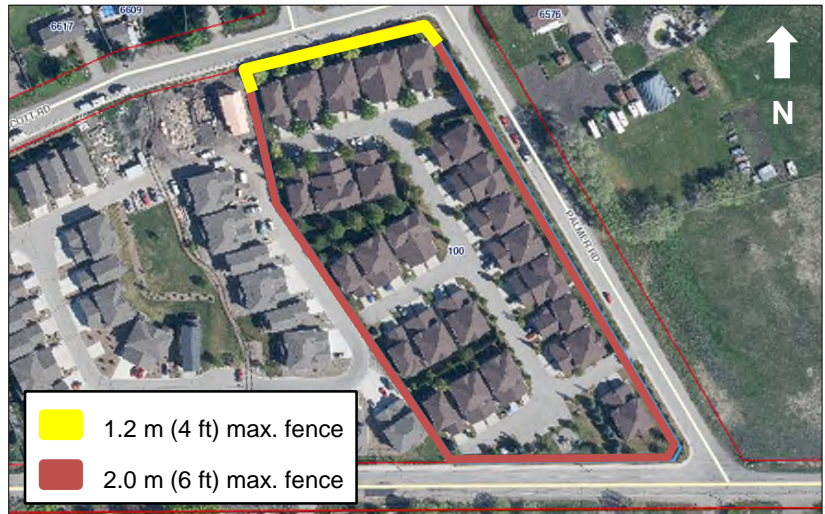


a fence taller than what the bylaw allows they would have to apply for a Development Variance Permit to determine supportability (see Figure 3). The permit application was submitted on September 11, 2024.

The applicant proposes to replace the hedges bordering the subject property with a combination of 2.0 m (6 ft) tall fencing and planting pockets. The proposed fence is to be constructed of vinyl material with vertical slats (Attachment 2). The applicant has provided a rationale letter noting the intention behind this request is to align with FireSmart and WaterWise guidelines. They offered further rationale that the variance will enhance privacy for units who back onto Scott Road, reduce noise between the strata and roadways, decrease theft potential, prevent animal intrusion, and prevent litter from entering yards.

Staff have reviewed this proposal and do not recommend support for the following reasons:

- Section 6.6 of the Zoning Bylaw establishes a 1.2 m (4.0 ft) maximum height requirement for fences within front yard setbacks. The intention behind this requirement is to promote adequate connectivity between public and private space. Higher fences visible from public sidewalks become dominant structures, creating significant visual barriers and negatively impacting the public experience. Lower fences create a more welcoming environment while improving sightlines for overall neighbourhood surveillance and connectivity.
- Section 28.3 of the Official Community Plan notes that site design is to incorporate Crime Prevention Through Environmental Design (CPTED) principles. These principles aim to reduce crime opportunities and enhance feelings of safety within the community. Specifically, CPTED emphasizes natural surveillance and the importance of ongoing maintenance, both of which are supported by strong connectivity between the strata and the street. Supporting the requested variance would result in a reduction to street connectivity similar to the current state of the subject property, thus undermining the community vision identified in the OCP (see Figure 4).
- Fence height consistency is critical to realizing the bylaw's intention of connectivity between public and private spaces. Supporting the applicant's requested may result in similarly internal facing developments seeking variances to increase fence height and reduce connectivity with the street.



**Figure 3 – Zoning Bylaw Requirements**



**Figure 4 – Subject Property (Left) and Adjacent Strata.**

## RECOMMENDATION

Staff recommend that the Director, Planning & Community Services not approve Minor Development Variance Permit Application 00568 (DVP00658) to vary Section 6 – Landscape & Screening of Zoning Bylaw 6000 for KAS3218 (100 Palmer Rd) as follows:

- a) Section 6.5.1.1, height of a fence situated along a lot line within a front setback from 1.2 m to 2.0 m.

### **Permit Issuance**

Approved by the Director, Planning & Community Services ☐

Rejected by the Director, Planning & Community Services ☒

  
Terry Barton, Director  
Planning & Community Services

Date: NOV 14/24

## ATTACHMENTS

Attachment 1 – Delegated Minor DVP – Issuance Guidelines


Attachment 2 – Landscape Plan and Proposed Materials

---

Prepared by:

X   
Caitlyn Wiltsie  
Environmental Planning Assistant

Approved for submission to Director:

  
Lydia Korolchuk, Manager, Current Planning  
Date: Nov. 14/24

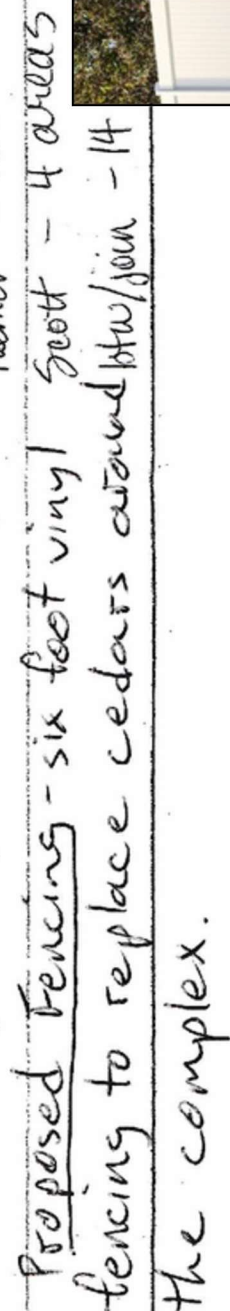


## SCHEDULE 2

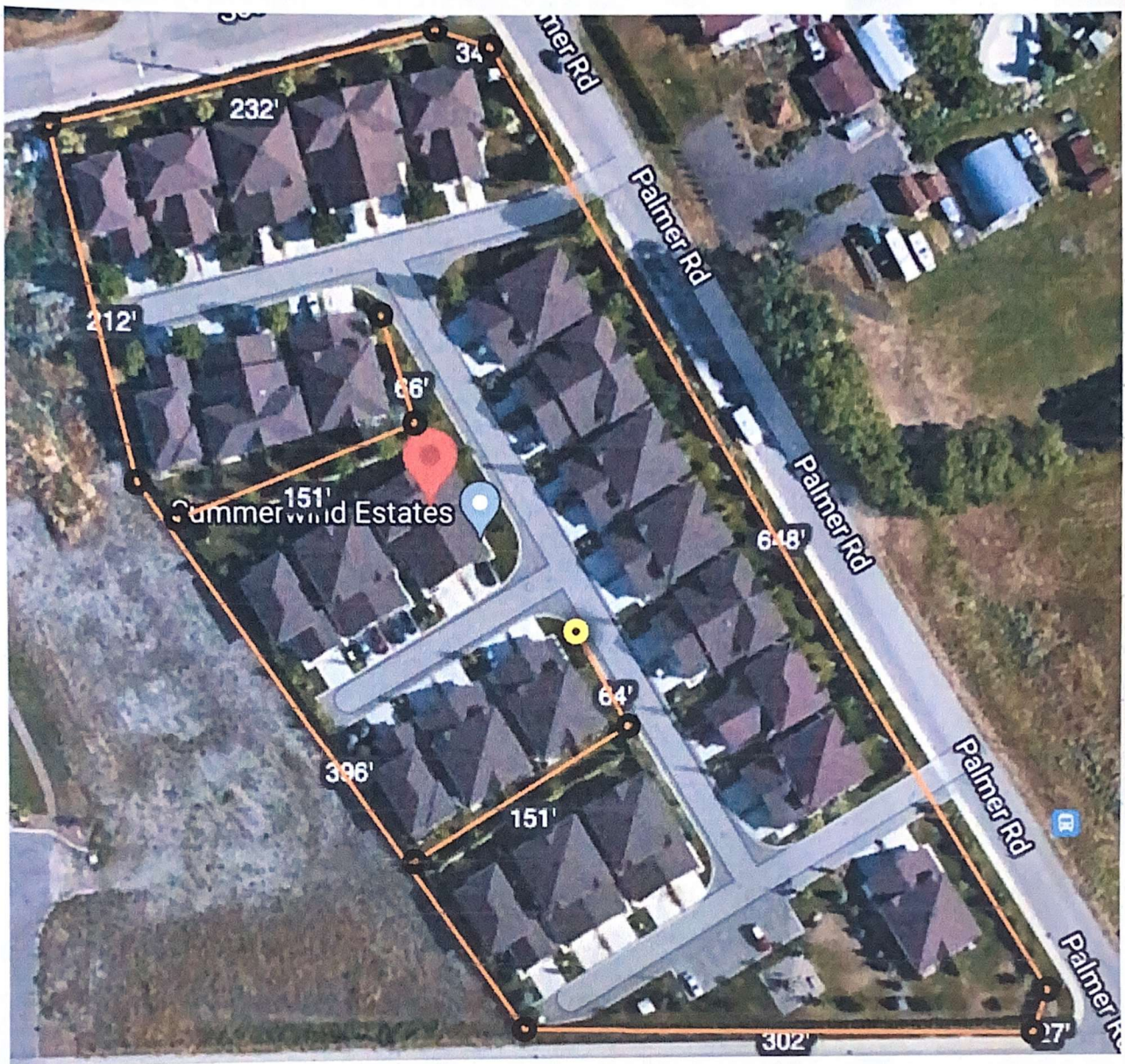
### DELEGATED MINOR DEVELOPMENT VARIANCE PERMIT – ISSUANCE GUIDELINES

The guidelines for deciding whether to issue a minor development variance permit are:

1. The applicant shall:
  - Provide a valid reason for not meeting bylaw requirements, with a focus on necessity or hardship rather than convenience, especially for new buildings;
  - Demonstrate that reasonable alternative solutions have been explored and none are viable; and,
  - Identify and incorporate mitigations to address any issues related to the variance.
2. If the delegate deems the information provided to be insufficient for a decision or finds the impacts inadequately mitigated, the delegate may deny the permit.
3. Scope and scale of variances – if the number or significance of variances exceed the delegate's confidence level for making a decision, the delegate may deny the permit.
4. Effects on the natural environment – if the variance would result in unacceptable damage to a riparian assessment area or an environmental management area, as determined through a development permit where required, the delegate may deny the permit.
5. Create a hazardous condition – if the variance would endanger public safety or result in an unacceptable geotechnical or fire hazard, the delegate may deny the permit.
6. Appropriateness of the development – if the variance would result in inappropriate development of the site, the delegate may deny the permit.
7. Intent of the Zoning Bylaw – if the variance would undermine or defeat the intent of the bylaw, the delegate may deny the permit.
8. Public Interest – if the variance is inconsistent with the Official Community Plan or other relevant bylaws, policies or reports, the delegate may deny the permit. (*Bylaw 5981*)







### Required fencing

Perimeter 6' Fence <sup>1</sup> 2207' (672.70m)

Privacy Fence <sup>2</sup> 344' (104.85m)

<sup>1</sup> Orange line indicates 6' Perimeter fence

<sup>2</sup> Privacy fences were quoted by most companies as 6' x 8' wide, One company did the quote for 8' x 8' wide

## **ADMINISTRATION UPDATES JANUARY 13, 2025 REGULAR COUNCIL MEETING**

### **PLANNING AND COMMUNITY SERVICES**

#### **Shared Micromobility Program**

The procurement process for the shared micromobility service has been completed. Bird Canada has been selected as the provider under a contract effective January 1, 2025. The contract includes the option to extend for three additional one-year terms, aligned with the B.C. government's electric kick scooter pilot, which runs until April 5, 2028. Deployment of devices will begin once weather conditions permit, likely in the spring.

### **OPERATIONS**

#### **Pleasant Valley Road and 39 Avenue Roundabout (Project 2024-08)**

The construction contract has been awarded, and construction will begin in the spring of 2025. The project team will continue to update the public regarding road closures and detours as the project schedule and traffic management plans are finalized.



## THE CORPORATION OF THE CITY OF VERNON

### **MEMORANDUM**

**TO:** Peter Weeber, Chief Administrative Officer **FILE:** 1690-02  
**PC:** Elma Hamming, Director, Financial Services **DATE:** January 3, 2025  
**FROM:** Rena Crosson, Manager, Financial Operations  
**SUBJECT: BANK SIGNING AUTHORITIES**

---

The current bank signing authorities authorized by Council were approved by resolution on November 6, 2023.

*THAT all cheques and electronic fund transfers be signed/authorized on behalf of the City by any two of the following positions:*

*Chief Administrative Officer  
Director, Financial Services  
Manager, Financial Planning and Reporting  
Manager, Financial Operations  
Deputy Chief Administrative Officer  
Specialist, Financial Operations  
Financial Analyst  
Director, Human Resources*

*AND FURTHER, that any two of the Director, Financial Services, the Manager, Financial Planning and Reporting, the Manager, Financial Operations and the Specialist, Financial Operations have authority to transfer City funds between the various City bank and investment accounts.*

In November 2024, a new job description was created in Financial Services and approved by the CAO with a position title of "Accountant". The individuals in this position were previously in the role of Financial Analyst. As a result of this change in job title, we are recommending that the above resolution be adjusted to accommodate this new position.

#### **RECOMMENDATION:**

THAT Council receive the memorandum titled "Bank Signing Authorities" dated January 3, 2025 and respectfully submitted by the Manager, Financial Operations.

AND FURTHER, that all cheques and electronic fund transfers be signed/authorized on behalf of the City by any two of the authorized positions:

Chief Administrative Officer  
Director, Financial Services  
Manager, Financial Planning and Reporting  
Manager, Financial Operations



Specialist, Financial Operations  
Financial Analyst  
Accountant  
Director, Human Resources

AND FURTHER, that any two of the Director, Financial Services, the Manager, Financial Planning and Reporting, the Manager, Financial Operations and the Specialist, Financial Operations have authority to transfer City funds between the various City bank and investment accounts.

Respectfully submitted:



Approved for the Agenda by the CAO 



THE CORPORATION OF THE CITY OF VERNON

**MEMORANDUM**

**TO:** Peter Weeber, Chief Administrative Officer **FILE:** 0550-01

**PC:** Kevin Poole, Director, Corporate Administration  
James Rice, Director, Operation Services **DATE:** December 19, 2024  
Brian Story, Manager, Building Services

**FROM:** Sue Wood, Manager, Legislative Services

**SUBJECT:** **2025 APPLICATION TO FLY THE VERNON COMIC CON FLAG**

---

On December 16, 2024, Peter Kaz, on behalf of the Vernon Comic Con, applied to fly the Vernon Comic Con flag on the Community Flag Pole from April 3 to May 3, 2025. This request is to recognize their event to be held on May 3, 2025 and the flag dimensions, three feet by five feet, are in accordance with the City's Flag Policy.

As the removal date falls on a Saturday, the flag will be removed on Monday, May 5, 2025. Council approved a similar request during their March 1, 2024 meeting.

**RECOMMENDATION:**

THAT Council receive the memorandum titled "2025 Application to Fly the Vernon Comic Con Flag" dated December 19, 2024 and respectfully submitted by the Manager, Legislative Services;

AND FURTHER, that Council approve flying the Vernon Comic Con flag on the Community Flag Pole, as provided by the Corporate Flag Policy, from April 3 to May 5, 2025.

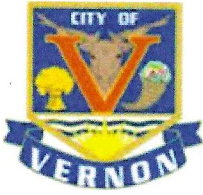
Respectfully submitted:

Sue Wood  
Manager, Legislative Services

Attachment 1 – Flag Policy

Attachment 2 - Vernon Comic Con flag image

Approved for the agenda by the CAO



## THE CORPORATION OF THE CITY OF VERNON

3400 – 30<sup>th</sup> Street, Vernon, B.C. V1T 5E6  
 Telephone: (250) 545-1361 Fax: (250) 545-4048  
 website: www.vernon.ca

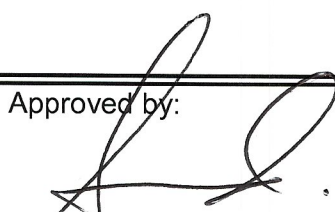
### Corporate Policy Manual

|              |  |  |
|--------------|--|--|
| Section:     | Community Safety, Lands and Administration |  |
| Sub-Section: | Legislative Services                       |  |
| Title:       | Flag Policy                                |  |

#### RELATED POLICIES

| Number | Title |
|--------|-------|
|        |       |
|        |       |

#### APPROVALS

| POLICY APPROVED BY:  | AMENDMENT APPROVAL:  | SECTION AMENDED   |
|--|--|---|
| Approved by:<br><b>"Victor Cumming"</b><br>Mayor<br>Date: May 23, 2023 |  | Original Policy   |
|  | Approved by:<br><br>Akbal Mund<br>Acting Mayor<br>Date: July 17, 2023 | Add the flying of the<br>Municipal Flag that<br>features the City of<br>Vernon logo when the<br>Community Flag Pole is<br>not in use. |



## PURPOSE

The purpose of this policy is to establish protocol for the flying of flags at City Hall or other City-owned facilities or properties and to ensure the practice of flying flags is exercised in a consistent manner. This policy ensures flag raising on the Community Flag Pole celebrates the diversity of the City and the City's commitment to diversity and inclusion through fair and inclusive practices.

---

## DEFINITIONS

**"Community Flag"** means a piece of cloth that represents a **Community Group** or a **Community Group's** goals, objectives or initiatives.

**"Community Flag Pole"** means the individual flag pole behind the decorative rock south of City Hall in Spirit Square.

**"Community Groups"** means organizations that have a local or regional affiliation to the City and that provides services for the public or promotes the social, environmental and/or economic well-being of the community.

**"Order of Precedence"** means the manner in which flags are displayed as established by the Department of Canadian Heritage.

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## POLICY

### General Flag Etiquette

The City of Vernon follows the flag etiquette established by the Department of Canadian Heritage. Only flags in excellent condition will be displayed in the Order of Precedence. Flags that become tattered, faded, stained or otherwise damaged, as a result of being flown on the **Community Flag Pole**, are to be replaced in a timely manner.

### Flag Half-Masting

Flags that are not permanently affixed will be flown at half-mast as a sign of respect or mourning for an individual, or to recognize an occasion, per the official half-masting protocol outlined by the Department of Canadian Heritage and/or the Office of Protocol for the Government of B.C. The Canadian flag is flown at the following City-owned locations:

1. Firehall – Stations 1 & 2
2. Cenotaph Park
3. Pleasant Valley Cemetery
4. Polson Park

All flags that are capable will be flown at half-mast from the time of death notification until sunset on the day of the memorial service (or otherwise arranged) in the case of the death of the following people:

*Federal*

- Immediate member of the Royal Family
- Current Governor General
- Current Prime Minister
- Current Lieutenant Governor
- Current Member of Parliament serving Vernon residents

*Provincial*

- Current Premier
- Current Member of the Legislative Assembly serving Vernon residents

*Municipal*

- Current Member of Council
- Current employee or Vernon RCMP Detachment member (in a work-related incident)

The decision to lower flags on municipal property on occasions not provided for in this policy will be made by the Mayor in consultation with the Chief Administrative Officer. When half-masting is deemed appropriate, the Chief Administrative Officer will notify Mayor and Council, all staff and the general public via a news release.

Community Requests

Requests from Community Groups to fly a flag on the **Community Flag Pole** will be approved on a first-come first served basis. The request must be in writing and received by the Corporate Officer at least thirty (30) days prior to the requested date of flying for inclusion on a Council Meeting agenda for consideration by Council. **Community Flags** must:

- Demonstrate an interest to the community at large by meeting one or more of the following criteria:
  - Local events or initiatives;
  - Civic promotions;
  - Charitable and community-service initiatives;
  - Health and public service initiatives;
  - Public awareness campaigns;
  - Arts and cultural celebrations;
  - Multicultural awareness; or
  - Global events
- Be in excellent condition and not exceed three (3) feet by six (6) feet; and
- Delivered to the City Office at least one (1) week in advance of the flag being flown and picked up within one (1) week of being removed (if approved).

When more than one flag raising request occurs for the same day, the application received first will be flown on the **Community Flag Pole**. For multiple request for the same period, the flags will be flown for an equal amount of time as determined by Council.

The City will not approve requests for flag raisings on the **Community Flag Pole** that do not comply with City policies or bylaws, or are requested by:

- a) Organizations or groups that are political or partisan in nature, including political parties or political organizations;
- b) Organizations that promote hatred, violence, racism or discrimination of any kind;
- c) Religious organizations;
- d) Organizations that have already flown a Flag on the **Community Flag Pole** within the same calendar year; or
- e) Commercial entities.

Unless otherwise directed by Council, **Community Flags** will be flown no longer than thirty (30) calendar days.

The City reserves the right to cancel a Flag raising in the case of unforeseen circumstances.

Permitting a **Community Flag** does not constitute an endorsement of a **Community Group** from the City of Vernon or its employees, any event, service or ceremony associated to the flying of a Community Flag does not imply in any way an endorsement of the **Community Group** by the City that has not otherwise been provided in writing.

Installation and removal of flags on the **Community Flag Pole** will be completed by City staff only, Monday to Friday, excluding statutory holidays, between the hours of 7:30 am and 3:00 pm.

The Municipal Flag that features the City of Vernon logo will be flown on the **Community Flag Pole** when it is not in use by a **Community Group**.

#### Proclamations

For certainty, approval to fly a **Community Flag** does not constitute a proclamation or declaration by Council. Pursuant to s. 157 of the Community Charter, a proclamation or declaration is a day of recognition observed by a municipality; the City of Vernon will not issue proclamations or declarations.

#### City of Vernon Council Crest Flag and Municipal Flag

The City of Vernon reserve the right to refuse, deny or restrict the use of the City of Vernon Council crest flag and municipal flag with respect to where or how they will be flown or displayed.



**NORTH OKANAGAN'S OWN GATHERING OF COLLECTORS & FANS**

**AGW PRESENTS**

**VERNON**

**COMIC CON**

**COMICS, CARDS & COLLECTABLES**

**MAY 3RD, 2K25**

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+ VERNON CURLING CLUB**

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EVENT!**

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1075**

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Vernon**

**MVP  
MILLENNIUM VALLEY  
PRODUCTIONS**



## THE CORPORATION OF THE CITY OF VERNON

### MEMORANDUM

**TO:** Peter Weeber, Chief Administrative Officer **FILE:** 0530-13  
**PC:** Kevin Poole, Director, Corporate Administration **DATE:** December 17, 2024  
**FROM:** Sue Wood, Manager, Legislative Services  
**SUBJECT:** **COUNCIL CODE OF RESPONSIBLE CONDUCT POLICY - ANNUAL REVIEW**

---

Council endorsed their Council Code of Responsible Conduct Policy on May 23, 2023, which is a requirement of section 113 in the *Community Charter*. Council also committed, through their 2023-2026 Strategic Plan, to review the policy annually and provide direction if amendments are required. The annual review on January 8, 2024, resulted in an amendment that was adopted during the January 22, 2024 Council meeting.

The Council Code of Responsible Conduct Policy focuses on the following four foundational principles:

- Integrity
- Accountability
- Respect
- Leadership & Collaboration.

Administration is recommending housekeeping amendments that are red lined in the attached policy for Council's consideration. The removal of the Bullying and Harassment Policy, as an Appendix A, and referencing the statutes, laws and policies in general terms, keeps the overall intent while allowing for flexibility should these change in the future.

#### **RECOMMENDATION:**

THAT Council receive for information the memorandum titled "Council Code of Conduct Policy – Annual Review" dated December 17, 2024 and respectfully submitted by Manager, Legislative Services;

AND FURTHER, that Council approve the amendments to the Council Code of Responsible Conduct Policy as presented.

Respectfully submitted:

A handwritten signature in blue ink, appearing to read 'Sue Wood'.

Sue Wood  
Manager, Legislative Services

Attachment 1 - Council Code of Responsible Conduct

Approved for the Agenda by the CAO





## THE CORPORATION OF THE CITY OF VERNON

3400 – 30<sup>th</sup> Street, Vernon, B.C. V1T 5E6  
Telephone: (250) 545-1361 Fax: (250) 545-4048  
website: [www.vernon.ca](http://www.vernon.ca)

### Corporate Policy Manual

|              |   |  |
|--------------|---|--|
| Section:     | <del>Community Safety, Lands and Administration</del><br>Corporate Administration |  |
| Sub-Section: | Legislative Services  |  |
| Title:       | Council Code of Responsible Conduct   |  |

#### RELATED POLICIES

| Number | Title |
|--------|-------|
|        |       |
|        |       |

#### APPROVALS

| POLICY APPROVED BY:  | AMENDMENT APPROVAL:  | SECTION AMENDED  |
|--|--|--|
| Approved by:<br><br>Mayor: Victor I. Cumming<br>Date: April 11, 2023 |  |  |
|  | Amendment Approved by:<br><br>Mayor: Victor I. Cumming<br>Date: May 23, 2023     | Updates to language<br>throughout  |
|  | Amendment Approved by:<br><br>Mayor: Victor I. Cumming<br>Date: January 22, 2024 | Addition of “and will<br>respect the decision.”<br>last line under Public<br>Communication |

---

## POLICY

This Policy establishes shared standards and expectations with respect to the conduct, decorum and behaviour of Council Members. As local elected representative ('Members'), we recognize that responsible conduct is essential to providing good governance for the City of Vernon.

We further recognize that responsible conduct is based on the foundational principles of integrity, accountability, respect, leadership and collaboration.

In order to fulfill our obligations and discharge our duties, we are required to conduct ourselves to the highest ethical standards by being active participants in ensuring that these foundational principles, and the standards of conduct set out below, are followed in all of our dealings with every person, including those with other Members, Administration and the public.

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## STATUTORY PROVISIONS

This Council Code of Responsible Conduct (CCoRC) applies to Members of the City of Vernon Council. While it does not cover every possible situation, each Member is individually responsible for upholding both the intent and the spirit of this policy in their dealings with other Members, Administration and the public.

Elected officials must conduct themselves in accordance with the law. This Policy is intended to be developed, interpreted and applied by Members in a manner that is consistent with all applicable Federal and Provincial Laws, as well as the bylaws and policies of the local government, the common law and any other legal obligations that apply to Members individually or as a collective Council. The CCoRC is supplementary to the following statutes, laws and policies (as amended from time to time) governing the conduct of local elected officials:

- *The British Columbia Human Rights Code;*
- *The British Columbia Community Charter;*
- *The British Columbia Local Government Act;*
- *The British Columbia Local Elections Campaign Financing Act;*
- *The Workers Compensation Act of British Columbia;*
- *The Freedom of Information and Protection of Privacy Act;*
- *The City of Vernon's Bullying and Harassment Policy; and*
- *The Criminal Code of Canada.*

## FOUNDATIONAL PRINCIPLES OF RESPONSIBLE CONDUCT

***Integrity*** – means being honest and demonstrating strong ethical principles. Conduct under this principle upholds the public interest, is truthful and honourable.

***Respect*** – means having due regard for others' perspectives, wishes and rights; it also means displaying deference to the offices of local government and the role of local government in community decision making. Conduct under this principle is demonstrated when a Member fosters an environment of trust by demonstrating due regard for the perspectives, wishes and rights of others and an understanding of the role of the local government.

***Accountability***- means an obligation and willingness to accept responsibility or to account for ones' actions. Conduct under this principle is demonstrated when Members, individually and collectively, accept responsibility for their actions and decisions.

***Leadership and Collaboration***- means an ability to lead, listen to and positively influence others; it also means coming together to create or meet a common goal through collective efforts. Conduct under this principle is demonstrated when a Member encourages individuals to work together in pursuit of collective objectives by leading, listening to and positively influencing others.

---

## STANDARDS OF CONDUCT

### **Integrity:**

Integrity is demonstrated by the following conduct:

- Members will be truthful, honest and open in all dealings, including those with other Members, staff and the public, aligning with the Council Strategic Plan.
- Members will ensure that their actions are consistent with the shared principles and values collectively agreed to by council, ensuring public interests over personal interests.
- Members will follow through on their commitments, correct errors in a timely and transparent manner, and engage in respectful communication with the community.
- Members will direct their minds to the merits of the decisions before them, ensuring that they act on the basis of relevant information and principles and in consideration of the consequence of those decisions.



- Members will behave in a manner that promotes public confidence in all of their dealings.

**Respect:**

Respect is demonstrated through the following conduct:

- Members will treat every person with dignity, understanding and respect.
- Members will show consideration for every person's values, beliefs, experiences and contributions to discussion.
- Members will demonstrate awareness of their own conduct and consider how their words or actions may be, or may be perceived as, offensive or demeaning.
- Members will not engage in behavior that is indecent, insulting or abusive. This behavior includes verbal slurs such as racist remarks, unwanted physical contact or other aggressive actions that are harmful or threatening.

**Accountability:**

Accountability is demonstrated through the following conduct:

- Members will be responsible for the decisions that they make and be accountable for their own actions and the actions of the collective council.
- Members will listen to and consider the opinions and needs of the community in all decision-making and allow for appropriate opportunities for discourse and feedback.
- Members will carry out their duties in an open and transparent manner so that the public can understand the process and rationale used to reach decisions and the reasons for taking certain actions.

**Leadership and Collaboration:**

Leadership and collaboration are demonstrated through the following conduct:

- Members will behave in a manner that builds public trust and confidence in the local government, including considering the different interests of the people who make up the community.
- Members will consider the issues before them and make decisions as a collective body. As such, Members will actively participate in debate about the merits of a

decision, but after a decision has been made, all Members will recognize the democratic majority, ideally acknowledging its rationale when articulating their opinions on a decision.

- Members will recognize that debate is an essential part of the democratic process and encourage constructive discourse while empowering other Members and Administration to provide perspectives on relevant issues.
- As leaders of their communities, Members will calmly face challenges and provide considered direction on issues they face as part of their roles and responsibilities while empowering their colleagues and Administration to do the same.
- Members will recognize, respect and value the distinct roles and responsibilities others play in providing good governance and commit to fostering a positive working relationship with other Members, Administration and the public.
- Members will recognize the importance of the role of the chair of meetings and treat that person with respect at all times.

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## **ROLES AND RESPONSIBILITIES**

Council is the governing body of the City of Vernon and is responsible for governing the City in accordance with the *Community Charter* and *Local Government Act* (in addition to other applicable legislation).

The Mayor is the head of Council and is statutorily responsible for providing leadership to Council and direction to the Chief Administrative Officer (CAO).

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## **INTERACTIONS WITH STAFF**

Members are to follow the procedures authorized by Council and the CAO regarding how to contact staff.

Inquiries should be directed to the CAO unless otherwise agreed upon. Members should not use their position to influence staff or hinder or obstruct staff in the exercise of performance of their roles, responsibilities, powers, duties or functions.

Any advice provided by staff to Council will be reviewed by the CAO.

Members are not to issue instructions to any of the City's contractors, tenderers, consultants or service providers unless expressly authorized to do so.

Members must respect the professional capacities of City staff and the recommendations and advice they provide, which are based on political neutrality and objectivity. Members must not make statements that may be considered abusive, intimidating or derogatory toward staff. Any concerns or complaints regarding staff conduct should be addressed with the CAO.

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## **COLLECTION AND HANDLING OF INFORMATION**

Members agree to:

- a) Collect, use and disclose personal information in accordance with the *Freedom and Information and Protection of Privacy Act* and the policies and guidelines established by the City. If a Member is uncertain about interpreting the Act, the City's Freedom of Information and Protection of Privacy Head will provide assistance;
- b) Not publicly disclose any confidential information;
- c) Not disclose or discuss confidential information with family, friends or staff that are not privy to this information in the course of their work;
- d) Take care to protect confidential information that is in the Member's custody from being accessed;
- e) Not use confidential information to damage Council, another Member, staff or the public;
- f) Only attempt to access information that is required in the discharge of duties;
- g) Not disclose details from a closed meeting, including information about deliberations or how Members voted. Once a corporate decision has been made to release the information to the public, resolutions may be shared;
- h) Not alter City records unless expressly authorized to do so; and
- i) Continue to adhere to the requirement of this section even after they cease to be a Member.

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## **CONFLICT OF INTEREST**

The *Community Charter* addresses Conflict of Interest in sections 100, 101 and 104. The interpretation of these sections is a matter for the Courts, however, this document provides additional guidance.

A Member shall not participate in a discussion of a matter, or vote on a question in respect of that matter, in which the Member has a Conflict of Interest.

In respect of each matter before Council, a Council Member shall:

- a) assess whether they have a Conflict of Interest; and

- b) determine whether it is necessary to seek independent legal advice, at their own cost except where the CAO approves the cost, with respect to any situation which may result in a Conflict of Interest.

If a Member believes they have a Conflict of Interest in respect of a matter in a Council or Committee meeting, the Member shall:

- a) notify the Mayor or Chair of the meeting that the Member has a Conflict of Interest prior to the matter being considered, and restate the Conflict of Interest each time the matter arises before Council; and
- b) refrain from discussing the matter with any other Member publicly or privately; and
- c) leave any meeting if the matter is discussed and not return until the discussion has ended or voting on the matter has been concluded.

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## PUBLIC COMMUNICATION

*Public communication* includes formal statements made in an official capacity, interactions with public and media, and personal and professional use of social media.

The Mayor is the official spokesperson on matters related to *policy* of the Corporation of the City of Vernon and decisions made by *resolution of Council*. Members must refrain from speaking on behalf of the City or Council unless expressly authorized to do so.

If a Member is asked by a news reporter to speak on behalf of the City or Council, the Member is to direct the reporter to the Manager, Communications and Grants to follow the appropriate media relations protocols as set out in the City of Vernon Corporate Communication Strategy.

Members should qualify any subjective content shared in a public forum (whether in person or online) with statements such as 'in my opinion' to ensure there is no confusion that they are speaking on their own behalf, and not on behalf of the City or Council.

Public commentary, statements or online posts should not be used for purposes that include the distribution of:

- disparaging statements about staff or commentary that questions the capabilities or professionalism of staff;
- discriminatory material that promotes or perpetuates mistreatment of persons on ~~any of the prohibited grounds the basis of their race, religion or belief, age, gender, marital status, national origin, physical or mental ability, or sexual orientation;~~
- opinions that suggest a closed mind in relation to a matter that is to be the subject of a statutory or other public hearing; or
- disclosure of confidential information.

Members are responsible for the integrity of their public comments. Regardless of whether Members agree with a decision of Council, they will act respectfully and communicate accurately when discussing the decision with the public and / or media, regardless of how they personally voted and will respect the decision.

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## **GIFTS OF PERSONAL BENEFITS**

Section 105 and 106 of the *Community Charter* address the receipt and reporting of gifts and personal benefits for Members and the consequences for contravention.

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## **BREACHES, COMPLAINT HANDLING AND DISCIPLINARY ACTION**

Members agree to abide by the CCoRC and endeavor to resolve disputes in good faith before they require intervention. A healthy workplace supports sound decision-making.

Members are encouraged to pursue the informal complaint procedure as the first mean of remedying conduct that they believe violates the CCoRC; however, a Member is not required to complete this informal complaint procedure prior to pursuing the formal complaint procedure outlined below.

### **Informal Complaint Handling**

Any Member who has identified or witnessed conduct by another Member that they reasonably believe, in good faith, is in contravention of this Policy may address the prohibited conduct by:

- a) advising the other Member the conduct violate this Policy and encouraging the other Member to stop;
- b) requesting the Mayor, in informal discussion of the alleged complaint with the other Member, mediate in an attempt to resolve the issue. In the event the Mayor is the subject of, or is implicated in a complaint, the Member may request the assistance of the Acting Mayor\*, as assigned annually by Council resolution.

*\*Acting Mayor at the time of the complaint will continue with the investigation until completion.*

### **Formal Complaint Handling**

If attempts to resolve the issue are not successful, potential breaches under the CCoRC may be submitted, in writing, by a Member of Council to both the Mayor and the CAO. Complaints shall be submitted in writing to the Mayor and the CAO within six (6) months

of the last alleged breach. The Mayor and the CAO are authorized to extend this six (6) month deadline if circumstances warrant an extension.

In the event that the Mayor is the subject of an allegation or is implicated in the complaint, the complaint will be address to the current Acting Mayor and the CAO. If the CAO is implicated, then the complaint will be addressed to the **Director, Corporate Administration** ~~Deputy CAO~~.

Within 30 days of receipt of a complaint, the Mayor (or Acting Mayor) and CAO (or **Director, Corporate Administration** ~~Deputy CAO~~) will attempt to resolve the matter informally. If the matter has not been resolved after 30 days then an independent third party, as determined by the Human Resources Department, shall be appointed. The third party will possess the necessary professional skills, knowledge and experience to investigate the complaint and be acceptable to both the claimant(s) and respondent(s).

If the parties are unable to agree to an investigator the City's legal council will select a suitable candidate.

The investigator will conduct a preliminary assessment of the complaint and determine whether to continue investigating or make written recommendation regarding the dismissal of the complaint on the ground that is either unfounded, beyond the jurisdiction of the CCoRC, or unlikely to succeed under provincial legislation, statutory obligations or this Policy.

If the investigation continues, the following will apply:

- A fair, timely, confidential, independent and impartial investigation will be completed in accordance with the principles of due process and natural justice;
- Investigation updates will be provided to all involved parties every 30 days, at minimum;
- A written report of the findings will be provided to all involved parties, as well as the Director, Human Resources, who will retain a copy. The Mayor or Acting Mayor will provide a summary to Council, in-camera;
- Any recommendations arising from the report and any actions taken in response will remain confidential unless it is determined to be a public matter. Members will not comment in open meetings regarding any allegations.

Recommendations may include:

- a) dismissal of the complaint;
- b) censure;
- c) removal from committee Membership;
- d) prohibition from representing the City at events and/or attending conferences or seminars;
- e) reduction in compensation in accordance with the Council Remuneration Policy;

- f) a recommendation that an apology be given;
- g) counselling and/or coaching;
- h) such other recommendations as are deemed appropriate in the judgement of the Third Party Investigator.

Council will decide whether the recommendations in the Report, in whole or part, will be imposed.

#### ~~APPENDIX A — Resources~~

- ~~The British Columbia Human Rights Code;~~
- ~~The British Columbia Community Charter;~~
- ~~The British Columbia Local Government Act;~~
- ~~The British Columbia Local Elections Campaign Financing Act;~~
- ~~The Workers Compensation Act of British Columbia;~~
- ~~The Freedom of Information and Protection of Privacy Act;~~
- ~~The City of Vernon's Bullying and Harassment Policy; and~~
- ~~The Criminal Code of Canada.~~

#### APPENDIX A B - Attestation



## **~~THE CORPORATION OF THE CITY OF VERNON~~**

~~3400—30th Street, Vernon, B.C. V1T 5E6~~

~~Telephone: (250) 545-1361 Fax: (250) 545-4048~~

~~website: www.vernon.ca~~

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## **~~Corporate Policy~~**

|                         |                                    |  |
|-------------------------|------------------------------------|--|
| <del>Section:</del>     | <del>Human Resources</del>         |  |
| <del>Sub-Section:</del> |                                    |  |
| <del>Title:</del>       | <del>Bullying and Harassment</del> |  |

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## **~~RELATED POLICIES~~**

| <del>Number</del> | <del>Title</del>                      |
|-------------------|---------------------------------------|
|                   | <del>Replaced Harassment Policy</del> |
|                   |                                       |

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## **~~APPROVALS~~**

| <del>POLICY APPROVAL:</del>  | <del>AMENDMENT APPROVAL:</del>    | <del>SECTION AMENDED</del>      |
|------------------------------|-----------------------------------|---------------------------------|
| <del>Approved by:</del>      | <del>Amendment Approved by:</del> | <del>Amended due to</del>       |
| <del>Mayor:</del>            | <del>Mayor:</del>                 | <del>compliance Workers</del>   |
| <del>"Akbal Mund"</del>      | <del>"Akbal Mund"</del>           | <del>Compensation Bill 14</del> |
| <del>Date:</del>             | <del>Date:</del>                  |                                 |
| <del>December 14, 2015</del> | <del>December 18, 2015</del>      |                                 |



## **POLICY**

~~The policy of the City of Vernon is to provide and maintain a workplace that is free from discrimination, bullying and harassment, not only in relation to the specific conduct prohibited by the British Columbia (BC) Human Rights Code, but regarding any form of personal bullying harassment which may reasonably cause embarrassment, insecurity, discomfort, offence or humiliation to another person or group.~~

~~The City of Vernon is committed to a professional working environment where employees, contractors, elected officials, committee volunteers, and students working on behalf of the City or present within the City's facilities and programs, are treated with respect and dignity.~~

~~This Policy will apply to the resolution of all internal informal or formal complaints brought forward or filed pursuant to this Policy.~~

~~The procedures set out within this Policy will also apply to any and all City of Vernon investigations conducted in response to external discrimination/harassment/bullying complaints filed with WorkSafe BC, the Human Rights Tribunal or otherwise.~~

## **DEFINITIONS**

### **Parties**

~~Parties are the Complainant(s) and Respondent(s) directly involved in a Complaint and may include: employees (unionized and excluded), contractors, elected officials, committee volunteers, and students.~~

### **Complainant(s)**

~~Complainant(s) are those individuals making a Complaint and seeking recourse in relation to this Policy.~~

### **Respondent(s)**

~~Respondent(s) are those individuals alleged to have violated this Policy.~~

### **Bystanders**

~~Bystanders are third parties who have witnessed behaviour that, in their view, potentially constitutes a violation of this Policy. Bystanders should report their concerns in accordance with Step 2 of the informal processes set out below.~~

~~Bystanders are not Parties to a Complaint. However, they may be interviewed as witnesses in the event there is a formal investigation into their concerns.~~

## **Witnesses**

Witnesses are individuals who have direct knowledge of or involvement in any matter or incident that potentially relates to a Complaint brought forward or filed pursuant to this Policy.

## **Complaint**

A concern or Complaint regarding any of the potential behaviour as defined below that requires a solution that is brought forward for the purposes of obtaining a resolution.

## **Prohibited Grounds**

Conduct or commentary that is based, in whole or part, on any of the following 13 grounds: race, colour, ancestry, place of origin, political belief, religion, marital status, family status, physical or mental disability, sex, sexual orientation, age or unrelated criminal conviction.

## **Respectful Conduct**

Respectful workplace conduct incorporates courtesy, civility, consideration, and compassion. It is an approach which actively respects individuals by avoiding unnecessary behaviours which would reasonably be considered to have a negative impact on others. It involves taking responsibility for one's behaviour/conduct in the workplace.

A workplace disagreement or difference of opinion is not by definition disrespectful. The manner in which a disagreement is described, discussed or resolved will determine whether or not the conduct is respectful.

### *Examples of Respectful vs. Disrespectful Behavior*

Violations of this Policy will be determined on an objective and case-by-case basis, having regard to the overall circumstances of each Complaint, including the particular timing and context of the event(s) in question. This commonly will be determined after receiving information from the Parties and Witnesses. However, for illustrative purposes only, some examples of respectful versus disrespectful behaviour could include the following:

- Quiet and calm communication which focuses on the issues rather than personal characteristics of the individuals involved vs. loud, profane, name-calling, and abusive language that may also focus on personal characteristics.
- Expressing and resolving disagreement in a calm and professional manner vs. insulting or belittling others through personal attacks, sarcasm or through non-verbal behaviour that may include repetitive eye-rolling, loud sighing, disrespectful facial expressions, shunning, stone walling discussions, walking out of discussions prematurely, or making physical or psychological threats.

- ~~Addressing issues and concerns regarding work performance or misconduct in a confidential, discreet manner through responsible managers vs. engaging in gossip, rumours, speculation or criticism of an individual to others or discussing issues in front of individuals who do not need to be a part of the discussion.~~
- ~~Sharing information required to deliver services effectively vs. repeatedly ignoring questions or requests for information or deliberately failing to provide necessary/helpful information.~~
- ~~Responding to on-call pages in a timely fashion vs. not being accessible or responding to pages when on-call.~~
- ~~Written communication made in a respectful professional manner vs. unprofessional comments made about colleagues or co-workers.~~

## **Discrimination**

~~Discrimination is adverse differential treatment of an individual or group, whether intended or not, the basis of race, colour, ancestry, place of origin, political belief, religion, marital status, family status, physical or mental disability, sex, sexual orientation, age or unrelated criminal conviction. Discrimination of this nature imposes burdens or obligations on an individual or group that serves no work-related function. It is important to note that such conduct is not only a breach of this Policy; it may also be a breach of the BC Human Rights Code.~~

## **Discriminatory Harassment**

~~Discriminatory harassment is a form of discrimination and is also contrary to the BC Human Rights Code. Discriminatory harassment is abusive, unfair, offensive, or demeaning treatment of or disrespectful/disruptive conduct towards a person or group of persons on any of the prohibited grounds related to their race, colour, ancestry, place of origin, political belief, religion, marital status, family status, physical or mental disability, sex, sexual orientation, age or unrelated criminal conviction that a reasonable person would know or ought to know or would:~~

- 
- ~~have the effect of interfering with an individual's work or participation in work related activities; or~~
  - ~~create an intimidating, hostile or offensive environment for work or participation in a work-related activity.~~

### *Examples of Discriminatory Harassment:*

- ~~Teasing, joking, taunting, insulting or criticizing a person, directly or indirectly, verbally or in writing, based on his or her prohibited grounds (e.g. race, gender,~~

age). This may include commentary regarding their ability to communicate clearly, physical appearance, work style, and level of intelligence.

## **Sexual Harassment**

Sexual harassment is disrespectful/disruptive conduct of a sexual nature made by a person who knows or ought to reasonably know that such conduct or comment is unwanted or unwelcome; or an expressed or implied promise of a reward for complying with a request of a sexual nature; or an expressed or implied threat of reprisal for refusal to comply with such a request; or disrespectful/disruptive conduct of a sexual nature which is intended or reasonably would be known to create an intimidating, hostile or offensive environment.

*Examples of Sexual Harassment include:*

- verbal abuse or threats of a sexual nature;
- unwelcome remarks, jokes, innuendoes or taunting of a sexual nature;
- displaying of pornographic or other offensive pictures;
- unwelcome and/or repeated sexual invitations or requests;
- leering or other inappropriate sexually oriented gestures;
- unnecessary physical contact such as: touching, patting or pinching;
- sexual assault (this may also be a criminal matter);
- negative comments that are gender-based, and
- repeated behavior that a person has objections to and is known or should reasonably be known to the offender as being unwelcome.

## **Personal Harassment**

Personal harassment is any behavior, including disrespectful/disruptive conduct by a person directed against another person that a reasonable person would know or ought to know would cause offence, humiliation or intimidation, where the conduct is not carried out in good faith and serves no legitimate work-related purpose.

*Examples of Personal Harassment:*

- swearing, yelling, or making derogatory gestures or comments to or about another individual;
- engaging in embarrassing practical jokes, ridicule, or malicious gossip;
- verbal or physical threats or physical assault.

## **Bullying**

Bullying is any repeated or systematic physical, verbal or psychological behaviour including disrespectful/disruptive behavior, which would be seen by a reasonable person as intending to belittle, intimidate, coerce or isolate another person.

~~Note: Personal harassment and/or bullying does not include social banter in the workplace that is objectively viewed as acceptable in tone and content. Nor does it include actions occasioned through the good faith management of the employment relationship, including decisions related to hiring, selection, performance evaluations, and progressive corrective discipline, provided that such decisions are made and implemented in a manner that is respectful of those involved.~~  
~~<http://www2.worksafebc.com/Topics/BullyingAndHarassment/RegulationAndGuidelines.asp?ReportID=37223>.~~

## **Methods of Communication**

~~Inappropriate communication that may violate this Policy may be transmitted in person, on the phone, and in writing, through email, texts, Facebook, Twitter and other social media messaging, and otherwise. Potential violations may consist of inappropriate communication made to a person and/or communication made about a person to others.~~

## **Fairness**

~~Parties, Bystanders, and Witnesses have a right to fair treatment in the consideration and adjudication of complaints and concerns under this policy. Fair treatment includes the right to:~~

- ~~• bring forward their concerns pursuant to processes within the Policy within a timely manner;~~
- ~~• being informed in a timely manner of Complaints made against them;~~
- ~~• an impartial and objective consideration and evaluation of the circumstances, through informal or formal intervention;~~
- ~~• confidentiality to the extent possible in the circumstances, including the avoidance of gossip, rumours and speculation by Party(ies), Witness(es) or others within the City;~~
- ~~• protection to any Party(ies) or Witness(es) from retaliation for participation in processes under this Policy~~
- ~~• being effectively informed of the outcome of any formal intervention;~~
- ~~• union representation for unionized staff; and~~
- ~~• other representation, for excluded staff.~~

## **Confidentiality**

~~All Bystanders, Witnesses, and Parties involved in a Complaint or in the informal/formal resolution of a Complaint, are expected to keep matters related to a Complaint confidential. This includes managers and supervisors who are privy to the Complaint or Complaint resolution process.~~

~~An established breach of confidentiality regarding a Complaint or Complaint resolution process shall be considered an independent violation of the Policy (regardless of the merits or conclusions regarding the Complaint) and may result in discipline.~~

~~Any allegation or Complaint under this Policy will be considered personal information supplied in confidence for the purpose of Section 22(2) (f) of the *Freedom of Information and Protection Privacy Act*. The names of those involved in the Complaint shall not be disclosed to any person except where necessary for the purpose of fairly investigating and determining the outcome of the complaint.~~

~~The substance of investigative reports and the substance of meetings held by those in authority to make decisions in relation to a Complaint, regardless of whether it is substantiated, will be protected from disclosure to third parties in accordance with Section 19 of the *Freedom of Information and Protection Privacy Act*.~~

## **Complaint Resolution**

~~Complainants are encouraged to resolve Complaints/concerns with others as soon as they arise using the informal process set out below, unless it is clearly inappropriate in all of the circumstances.~~

~~Without limiting its application, the informal resolution process is commonly used in circumstances where the alleged concern/conduct appears to be: (a) non-repetitive (a 'one-off' discussion/interaction); and (b) relatively minor in severity or seriousness, considering its content, potential impact on the individual and/or the safety/health of the overall organization.~~

~~Although the Complainant(s) may indicate that he/she prefers the informal process, the City of Vernon may at any time exercise its discretion to initiate a formal process based upon its overall review of the circumstances.~~

## **PROCEDURES**

### **Informal Processes**

#### **Step 1 – Resolution (Informal Conversation)**

~~Wherever reasonable, the Complainant(s) should address the person with whom he/she is having difficulty (the Respondent(s)) in a direct and discreet (confidential) manner as soon as possible following the incident.~~

~~If the Complainant(s) is not comfortable taking this step, or if the Complainant(s) has done so without success, then the Complainant(s) should proceed to the next step.~~

#### **Step 2 – Resolution (Manager/Designate Involvement)**

~~The Complainant(s) or Bystander(s) should approach his/her manager or director with his/her concerns including particular examples of inappropriate statements or verbal or non-verbal behaviours by the Respondent(s), dates, times, witnesses, and as much detail~~

~~as possible. This should be done as soon as reasonably possible following the incident/behaviours. The manager or director should contact Human Resources.~~

~~If the Complainant(s) or Bystander(s) is uncomfortable approaching any of these individuals, or if the individuals are the Respondent(s) or if the individuals are perceived by the Complainant(s) to be part of the problem, then the Complainant(s) or Bystander(s) can speak to Human Resources.~~

~~Human Resources will review the concern and where appropriate should directly or indirectly facilitate a resolution in a manner that it considers most effective and reasonable considering all of the circumstances.~~

~~Interventions by managers or directors, Human Resources in Step 2 may include one or more of the following possibilities (or other similar interventions):~~

- ~~• meeting separately with each person involved in the concern to discuss and investigate the situation;~~
- ~~• meeting together with the persons involved to facilitate a discussion aimed at understanding and resolving the issue in a practical, non-punitive manner or mediating a solution that works for all Parties;~~
- ~~• coaching one or more of the Parties (verbally or in writing) on workplace expectations regarding appropriate workplace behavior or performance;~~
- ~~• recommending or applying progressive discipline when warranted i.e. based on the findings and severity of the misconduct found;~~
- ~~• engaging the support of Human Resources to assist with Step 2 processes, or~~
- ~~• engaging an external third party facilitator or mediator to work with the Parties and others involved to achieve a confidential, practical and mutually agreeable resolution to outstanding concerns without making findings against any Parties (Mediation).~~

~~The above noted intervention/preliminary investigation should be completed on or before 30 days after the final interview. The time-lines will be reasonably extended at the request of the lead investigator based on a number of factors, including extenuating circumstances or complexities surrounding a particular investigation/intervention.~~

~~If, at the outset of or at any time during the Step 2 process, the individual who receives the reported Complaint/concern concludes that, given the severity of the behaviours alleged in the Complaint, including their potential physical or psychological impact on the Complainant(s) or other employees at the City of Vernon, a formal investigation is warranted, then the matter should be immediately referred to Step 3 of the Policy for investigation and resolution.~~

## Formal Processes

### **Step 3 – Investigation**

The formal process involves an objective investigation of a written Complaint/concern that has been brought forward to Human Resources, the Complaint.

Once the Complaint has been received by the immediate supervisor, manager, or Human Resources representative; the Complainant(s) will be asked to complete a formal Complaint form. This form seeks the following details:

- Complainant(s) name and position;
- name and position(s) of the Respondent(s);
- address or location where the incident occurred;
- detailed summary of all of the specific incidents or examples of behavior that have led to the filing of the Complaint;
- date(s) and time of each incident;
- names of the individual(s) alleged to have engaged in the unacceptable conduct;
- details of the Complaint(s) — that is, the specifics of what was said or done to the Complainant(s) to have triggered the Complaint;
- identity of any potential witnesses;
- impact of the behaviour on the Complainant(s); and
- steps taken, though Steps 1 or 2 of the Policy, to address the Complaint and the outcome of those processes.

The Complainant(s) must sign and date the Complaint and send to the designated individuals set out above by either:

- envelope marked **Confidential**; or
- scanning the signed complaint and sending it via email indicating **Confidential**.

The filing of a formal Complaint does not mean that a formal investigation will automatically be conducted. The manner in which a Complaint is resolved will be determined by the City, following consultation with the Parties, and will depend on a number of factors, including the nature, extent and severity of allegations brought forward by the Complainant(s) and the history of circumstances leading up to the filing of the formal Complaint.

Following this review, the individual(s) who receives the Complaint may take one of the following steps:

- refer the matter back to Step 2 to resolve the matter through informal processes; or
- assign an internal or external Investigator to conduct a formal investigation of the Complaint.



## **Appointment of Investigator**

~~Factors that the City will consider in determining whether to retain an internal or external investigator may include: the overall complexity of the facts/law related to the Complaint; the Parties to the Complaint, the anticipated length of time necessary to conduct the investigation; the potential severity of the outcome(s) of the investigation in relation to the Respondent(s) should the Complaint be substantiated; and any other relevant circumstances.~~

~~Internal investigators shall have sufficient prior experience and/or training in conducting workplace investigations and shall have no previous involvement in the facts/circumstances giving rise to the Complaint.~~

~~External investigators shall be appointed by the Director, Human Resources, in consultation with the Chief Administrative Officer (CAO) and at his/her discretion.~~

## **Time Limits**

~~The time limit for making a formal complaint is within six (6) months from the date of the last incident. This is consistent with the time limits noted in the BC Human Rights Code.~~

## **Interim Measures**

~~It may be necessary to take interim measures, such as transfers/leaves/restrictions on contact or communication while a Complaint is being investigated. Such measures will be precautionary, not disciplinary.~~

## **Mediation during the Formal Process**

~~Where appropriate, mediation is available to Parties to try to resolve the Complaint at any point during the process. Any ongoing investigation will be suspended during mediation and will resume if mediation is unsuccessful.~~

~~Unless explicitly agreed to by the Parties in writing, the investigator shall not act as the mediator and shall have no communication with the mediator regarding the Complaint at any time.~~

## **Withdrawal of a Formal Complaint**

~~At any time during the course of an investigation of a formal Complaint, the Complainant(s) may choose to withdraw his or her Complaint without penalty so long as the Complaint was filed in good faith. In such circumstances, there should be no indication of the complaint in the personnel files of the Complainant(s) or Respondent(s).~~

## **~~The Investigation Process and Role of the Investigator~~**

~~The investigator will take a reasonable amount of time to conduct the investigation to interview the Parties and relevant Witnesses and obtain and review any potentially relevant documents.~~

~~The investigator will prepare a report of investigation outlining his/her findings and conclusions and submit the report to the relevant Human Resources Representative.~~

~~The findings and conclusions may relate to both the conduct at issue and the medical/emotional/financial impact of the conduct on those involved.~~

~~The investigator may include recommendations in the report of investigation, where applicable and if requested by the City.~~

~~The City will advise both the Complainant(s) and Respondent(s) of the findings and conclusions of the investigation and any recommendations related to their conduct, through a written summary of the report. Other Parties involved in the complaint (Witnesses and others) will be advised that the investigation has been concluded (without being provided any further information).~~

## **~~Appeals~~**

~~Within 15 days of receiving a summary of the report of investigation, either Party(ies) may file an appeal with the City.~~

~~The appeal shall be based upon and restricted to, specific concerns related to the investigative process. The appeal shall not constitute an avenue in which to re-investigate the Complaint.~~

~~The CAO shall review the report of investigation to evaluate the fairness of the process and has sole discretion to take further action based upon his/her review.~~

~~The decision of the CAO is final.~~

## **~~Complaints involving City's Chief Administrative Officer, the Mayor or Members of City Council~~**

### **~~External Investigator~~**

~~Complaints brought under this policy against the Chief Administrative Officer, the Mayor or Members of City Council shall be presented to an external investigator with expertise regarding matters covered under this policy.~~

~~The external investigator will be retained by and will report directly to the Mayor and Chief Administrative Officer in cases involving the Members of Council. In cases involving the Mayor, the external investigator will be retained by and will report directly~~

~~to the Chief Administrative Officer. In cases involving the Chief Administrative Officer, the external investigator will be retained by and will report directly to the Mayor.~~

## **Outcomes**

### **General Outcomes**

~~Once the appeal period has expired or the appeal has been concluded, the City will inform the Complainant(s) and Respondent(s) of its final implementation plan based upon the report of investigation.~~

~~Part of the implementation plan may include processes similar to those set out in Step 2, in order to help rebuild/repair the relationships.~~

~~Outcomes that may be included in the implementation plans include one or more of the following:~~

- ~~• oral and/or written apology from the parties;~~
- ~~• adjustments to the workplace environment;~~
- ~~• coaching of expectations — verbal or in writing;~~
- ~~• medical assessment referrals;~~
- ~~• training;~~
- ~~• transfers to a different department; and/or~~
- ~~• institution of formal discipline and disciplinary processes, up to and including suspension/removal from premises for contractors, visitors and volunteers; and~~
- ~~• mediation.~~

~~Discipline in accordance with Corporate Policy may arise if such action is warranted based on the severity of the findings/conclusions of the investigation.~~

~~The Complainant(s) and Respondent(s) will only receive information relevant to their role in the final implementation plan; they will not be privy to recommendations related to the other Party(ies).~~

## **Outcomes**

~~City management will determine and implement specific consequences and remedies that are reflective of and relevant to the investigative findings/conclusions within a reasonable period of time after receipt of the report of investigation.~~

~~Any Party(ies) who disagrees with the nature/extent of action or disciplinary action imposed by the City as a result of the investigation should access the usual grievance/appeal process set out in the relevant collective agreements and City of Vernon policies.~~

## **Other Important Points**

### **Malicious/Vexatious/Frivolous Complaints of Misuse of the Policy**

~~In circumstances where a Complaint is found to have been made in bad faith or determined to be vexatious, frivolous or a general misuse of the Policy, the Complainant(s) may face similar outcomes as a Respondent(s) as set out above (ie. Interventions ranging from coaching to formal disciplinary intervention).~~

~~This section of the Policy may apply to filed Complaints as well as any circumstances in which individuals repeatedly threaten to file Complaints against others in order to achieve similar ends.~~

~~A Complaint, or threatened Complaint, will be deemed to have been made in bad faith when, considering all of the circumstances surrounding the complaint including its timing and context, the Complaint was found to have been made solely in an attempt to:~~

- ~~• influence or overturn decisions related to the Complainant's employment;~~
- ~~• intimidate, threaten or cause trouble to the Respondent(s);~~
- ~~• create a hostile or intimidating workplace environment for others, including the Respondent(s); or~~
- ~~• create a potential personal benefit or entitlement to the Complainant(s).~~

~~Misuse of the Policy may include unreasonable, repetitive filing of Complaints or concerns that are consistently found to be unsubstantiated.~~

~~In circumstances where a Complaint has been found to be malicious, vexatious or a misuse of the Policy, the Respondent(s) may be awarded the same remedies as those available to Complainant(s) as set out above (interventions ranging from an apology to compensation for established losses).~~

### **Unsubstantiated Complaints**

~~If the investigator finds insufficient evidence to support the Complainant's allegations and finds that there has been no misuse of the Policy or bad faith in filing the Complaint, no action will be taken in relation to the complaint. There will be no record of the Complaint on the Respondent's file.~~

### **Consequences of Retaliation**

~~Any established retaliation against any Party(ies), Bystander(s) or Witness(es) involved in an informal or formal resolution process shall be considered an independent violation of the Policy (regardless of the merits or outcome of the initial concern or Complaint) and shall result in discipline commensurate with the severity of the conduct.~~

## **Multiple Proceedings**

~~This Policy is in addition to and not in substitution for any rights an individual may have to pursue action, whether under collective agreements, policies including any applicable legislation, including human rights legislation.~~

~~If at any time a staff member elects to initiate other legal proceedings or if the staff member takes any steps outside of those contemplated in this policy, the City may discontinue any procedures taken under this policy as a result of the Complaint (depending on a consideration of all of the circumstances).~~

~~Potentially criminal behaviour such as an assault, significant threats, or attempts at extortion shall be directly referred to the RCMP by the City upon receipt of a Complaint of this nature.~~



## THE CORPORATION OF THE CITY OF VERNON

### Council Code of Responsible Conduct Attestation

I acknowledge that I have read and understand the Corporation of the City of Vernon Council Code of Responsible Conduct Policy and I agree and abide by its provisions.

If I become aware of any situation that is contrary to the intent and spirit of the Council Code of Responsible Conduct Policy, I will report my concerns to the Mayor and / or Chief Administrative Officer.

By completing this attestation, I declare my commitment to uphold the principles and standards of responsible conducted outlined in this Council Code of Responsible Conduct Policy.

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Council Member

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Date

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Corporate Officer



THE CORPORATION OF THE CITY OF VERNON

**MEMORANDUM**

**TO:** Peter Weeber, Chief Administrative Officer **FILE:** 1880-03\2025  
**PC:** **DATE:** January 6, 2025  
**FROM:** Elma Hamming, Director, Financial Services  
**SUBJECT:** **CITY OF VERNON 2025 - 2029 FINANCIAL PLAN BYLAW 6030, 2025**

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As presented at the December 2, 2024 Special Meeting, Council approved the 2025 divisional budgets and endorsed change requests, resulting in a preliminary budget increase of 11.06% subject to finalized non-market change, and reaffirmed endorsement of the "Rolling 5 Infrastructure Program 2025 – 2029". The approved operating and capital budgets have been incorporated into the 2025 – 2029 Financial Plan Bylaw 6030 (Attachment 1), including Schedule A, and Schedule B for Council approval.

**RECOMMENDATION:**

THAT Council receive for information the memorandum titled "City of Vernon 2025 - 2029 Financial Plan Bylaw 6030, 2025 dated January 6, 2025 submitted by the Director, Financial Services.

THAT Bylaw 6030, "City of Vernon 2025 - 2029 Financial Plan Bylaw 6030, 2025", a bylaw to adopt a Financial Plan for a five-year period for the years 2025 to 2029, be read a first, second and third time.

Respectfully submitted:

Attachment 1 – City of Vernon 2025 - 2029 Financial Plan Bylaw 6030, 2025

Approved for the Agenda by the CAO  ☒

THE CORPORATION OF THE CITY OF VERNON

BYLAW NUMBER 6030

A bylaw to adopt the "Financial Plan"  
for the Years 2025 – 2029

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WHEREAS Section 165 of the *Community Charter* requires the Council to prepare and adopt a Financial Plan for a five-year period for the years 2025 to 2029.

NOW THEREFORE as the Council of The Corporation of the City of Vernon desires to adopt the 2025 - 2029 Financial Plan, Council, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as the **"City of Vernon 2025 - 2029 Financial Plan Bylaw 6030, 2025"**.
2. That Schedule "A" attached hereto and forming part of this bylaw is hereby adopted and shall be the 2025 - 2029 Financial Plan for The Corporation of the City of Vernon.
3. That Schedule "B" attached hereto and forming part of this bylaw is hereby adopted and shall be the 2025 - 2029 Financial Plan Revenue Policy.

Public Consultation was held the 2<sup>nd</sup> day of December 2024 pursuant to Section 166 of the *Community Charter*.

READ A FIRST TIME this            day of, 2025.

READ A SECOND TIME this        day of, 2025.

READ A THIRD TIME this         day of, 2025.

ADOPTED this day of, 2025.

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Mayor

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Corporate Officer



**THE CORPORATION OF THE CITY OF VERNON  
2025 - 2029 FINANCIAL PLAN (CONSOLIDATED)**

**BYLAW 6030 - SCHEDULE A**

|   | Budget 2025           | Provisional<br>Budget 2026 | Provisional<br>Budget 2027 | Provisional<br>Budget 2028 | Provisional<br>Budget 2029 |
|---|-----------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>For Year Ended December 31</b>           |                       |                            |                            |                            |                            |
| <b>Revenue</b>                              |                       |                            |                            |                            |                            |
| Taxation                                    | \$ 64,679,228         | \$ 67,329,915              | \$ 70,948,100              | \$ 74,765,736              | \$ 77,310,026              |
| Sanitary Sewer User Fees                    | 12,420,636            | 12,784,331                 | 12,831,073                 | 12,881,358                 | 12,933,143                 |
| Sale of Goods and Services                  | 22,952,199            | 23,425,037                 | 24,028,006                 | 24,655,470                 | 25,300,813                 |
| Fiscal Services                             | 4,766,070             | 4,677,810                  | 4,589,692                  | 4,502,017                  | 4,314,487                  |
| Government Transfers                        | 10,127,504            | 10,288,464                 | 10,594,351                 | 10,783,020                 | 11,127,411                 |
| Developer Contributions                     | 245,714               | 245,714                    | 245,714                    | 192,235                    | 148,215                    |
| <b>Total Revenue</b>                        | <b>\$ 115,191,351</b> | <b>\$ 118,751,271</b>      | <b>\$ 123,236,936</b>      | <b>\$ 127,779,836</b>      | <b>\$ 131,134,095</b>      |
| <b>Expenses</b>                             |                       |                            |                            |                            |                            |
| Communications, Insurance & Utilities       | \$ 5,468,789          | \$ 5,611,910               | \$ 5,768,065               | \$ 5,930,230               | \$ 6,052,555               |
| Cost of Goods Sold                          | 654,500               | 667,590                    | 680,942                    | 694,561                    | 708,452                    |
| Amortization                                | 12,931,207            | 12,931,207                 | 12,931,207                 | 12,931,207                 | 12,931,207                 |
| Supplies, Materials & Contracts             | 44,809,964            | 43,024,565                 | 44,334,093                 | 45,562,693                 | 46,800,216                 |
| Salaries, Wages, & Benefits                 | 49,515,516            | 50,378,688                 | 51,070,997                 | 52,324,627                 | 53,591,486                 |
| Interest and Fiscal Services                | 2,218,821             | 4,034,020                  | 5,690,947                  | 5,618,386                  | 5,531,703                  |
| <b>Total Expenses</b>                       | <b>\$ 115,598,797</b> | <b>\$ 116,647,980</b>      | <b>\$ 120,476,251</b>      | <b>\$ 123,061,704</b>      | <b>\$ 125,615,619</b>      |
| <b>Net Revenues for the Year</b>            | <b>\$ (407,446)</b>   | <b>\$ 2,103,291</b>        | <b>\$ 2,760,685</b>        | <b>\$ 4,718,132</b>        | <b>\$ 5,518,476</b>        |
| <b>Principal Payments on Long Term Debt</b> | (1,153,851)           | (2,001,354)                | (2,877,854)                | (2,773,092)                | (2,713,988)                |
| <b>Change in Fund Balance</b>               | (1,561,297)           | 101,937                    | (117,169)                  | 1,945,040                  | 2,804,488                  |
| <b>Estimated Closing Fund Balance</b>       | <b>\$ 723,286,907</b> | <b>\$ 723,388,844</b>      | <b>\$ 723,271,675</b>      | <b>\$ 725,216,715</b>      | <b>\$ 728,021,203</b>      |

|                                       |                |              |              |              |              |
|---------------------------------------|----------------|--------------|--------------|--------------|--------------|
| <b>Reconciliation to Cash Basis:</b>  |                |              |              |              |              |
| Change in Fund Balance (see above)    | \$ (1,561,297) | \$ 101,937   | \$ (117,169) | \$ 1,945,040 | \$ 2,804,488 |
| Plus: Debt Proceeds                   | 45,000,000     | 46,000,000   | -            | -            | -            |
| Plus: Amortization                    | 12,931,207     | 12,931,207   | 12,931,207   | 12,931,207   | 12,931,207   |
| Plus: Transfers from Reserves         | 34,759,859     | 30,222,451   | 31,473,735   | 26,386,660   | 27,825,700   |
| Less: Transfers to reserves           | (17,506,769)   | (18,633,595) | (18,912,629) | (20,040,107) | (21,198,395) |
| Less: Approved infrastructure program | (28,623,000)   | (24,622,000) | (25,375,144) | (21,222,800) | (22,363,000) |
| Less: Active Living Centre            | (45,000,000)   | (46,000,000) | -            | -            | -            |
| <b>Reconciled Surplus (Deficit)</b>   | <b>\$ -</b>    | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  | <b>\$ -</b>  |

# 2025-2029 Financial Plan Revenue Policy

## Bylaw 6030 - Schedule B

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### Property Value taxes

Taxation Revenue of the Corporation of the City of Vernon (the City) will be determined by Council each year according to the operating needs of the community and the infrastructure levy, as part of the annual budget process.

Taxation will be allocated to the various property classes as follows;

- The utility class will be taxed at the maximum combined rate per thousand dollars of value permitted by legislation.
- All remaining classes of property will receive an equal allocation of the percent change in the annual tax levy.
- The City will strive to maintain a business to residential multiplier range not exceeding 3.2 to 1 under optimal conditions by adjusting the allocation of the percent change in the annual tax levy if needed.

The City recognizes the benefits provided to the community through the efforts and activities of volunteer organizations and community groups. Permissive tax exemptions will be extended to such groups and must be renewed annually. New applications will be reviewed each year to ensure the applicants meet the guidelines of the City's Tax Exemption policy.

### Taxation

- The proportion of revenues to be raised from taxation in 2025 is 56% of total revenue

### Municipal Fees

- Service fee recovery should reflect the full costs of program delivery.
- The proportion of revenues to be raised from fees and charges in 2025 is 31.0% of total revenue.

### Other Revenue

- Investment income will be based on prudent investments of taxpayer funds.
- Other revenue flows should be developed and enhanced to maximize the value derived for the benefit of the City's residents.
- The proportion of revenues to be raised from other revenue in 2025 is 13% of total revenue.

### Parcel Taxes

- Specified areas will bear the net cost to finance the local improvements.
- The proportion of revenues to be raised from parcel taxes in 2025 is less than 1.0% of total revenue.

### Infrastructure

- Commencing for 2013, Council committed to rebuilding the capacity of the City to fund its capital infrastructure obligations. 2023 was the final year of the 1.9% annual taxation increase to be levied cumulatively for capital infrastructure funding. Beginning in 2024, the infrastructure levy receives a nominal increase in keeping with the overall tax increase approved by Council.

THE CORPORATION OF THE CITY OF VERNON

BYLAW 6013

A bylaw to amend the City of Vernon's Official  
Community Plan Bylaw 5470

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WHEREAS the Council of The Corporation of the City of Vernon has determined to amend "Official Community Plan Bylaw 5470, 2013";

AND WHEREAS all persons who might be affected by this amending bylaw have, before the passage thereof, been afforded an opportunity to be heard on the matters herein before the said Council, in accordance with the provisions of the *Local Government Act*, and all amendments thereto;

NOW THEREFORE the Council of The Corporation of the City of Vernon, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as "**Official Community Plan (Development Permit Exemptions for Multi-Unit Housing and Riparian Assessment Areas) Amendment Bylaw 6013, 2024**".
2. That Official Community Plan Bylaw 5470 is hereby amended by **AMENDING Section 26.0 Development Permit Areas (All Areas)** as shown in red on attached Schedule 'A', attached to and forming part of this bylaw.
3. Official Community Plan Bylaw 5470 is hereby ratified and confirmed in every other respect.

BYLAW 6013

|                            |  |
|----------------------------|--|
| READ A FIRST TIME this     | 12 <sup>th</sup> day of November, 2024 |
| READ A SECOND TIME this    | 12 <sup>th</sup> day of November, 2024 |
| PUBLIC HEARING held this   | 9 <sup>th</sup> day of December, 2024  |
| READ A THIRD TIME this     | 9 <sup>th</sup> day of December, 2024  |
| ADOPTED this day of, 2025. |  |

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Mayor

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Corporate Officer

**Attached to and forming Part of Bylaw 6013 “Official Community Plan (Development Permit Exemptions for Multi-Unit Housing and Riparian Assessment Areas) Amendment Bylaw 6013, 2024”**

Where a Development Permit is required based on criteria 1-4 above, exemption from Development Permit approval applies in the following situations:

- Internal renovations where the existing buildings, structures, landscaping, parking and access are not affected.
- Addition to, alteration of, or external renovation of existing buildings or structures where the value of the work does not exceed \$200,000 (Bylaw 5886) and where the use of the site as defined in the Zoning Bylaw is not amended and where the landscaping, parking and access are not altered and where the site is not listed on the Vernon Heritage Register and where the site is not designated a Heritage site. A Development Permit Minor may be required based on criteria set out in the Development Permit Minor section below.
- Erection of new signs, or replacement, relocation, or modification of existing signs except where other policies of the OCP require Development Permit approval.
- Temporary buildings as governed by the City’s Zoning Bylaw and the City’s Building and Plumbing Bylaw. This includes temporary classrooms.
- **Construction of up to the maximum density of dwelling units authorized on properties in Classes 1, 2, and 3 of the MUS: Multi-Unit Small Scale Zone.**
- **Construction of up to the lesser of the maximum unit count or units per acre for properties in Classes 4 and 5 of the MUS: Multi-Unit Small Scale Zone.**

Where a Development Permit is required based on criteria 5, exemption from Development Permit approval applies in the following situations:

- ~~Repair, extension or alteration to existing buildings and structures that are determined to be legally non-conforming under Section 528 of the Local Government Act and where the footprint of the building is not increased.~~
- ~~Reconstruction of a building or structure damaged beyond 75% of its value, as described by Section 532 of the Local Government Act, provided it remains on its existing foundation.~~ Repairs or other non-structural alterations or additions to a building or structure, if the building or structure will remain on its existing foundation and within its existing footprint, and is not damaged or destroyed to the extent described in section 532 (1) [repair or reconstruction if damage or destruction  $\geq$  75% of value above foundation] of the Local Government Act.
- ~~Reconstruction of buildings that are legally non-conforming as to siting after damage regardless of the percentage of damage, under Section 529 of the Local Government Act, as long as there is no further contravention of City of Vernon bylaws.~~
- ~~The construction of a single pathway through the Riparian Assessment Area providing access to the lakeshore or creek. However, a Development Permit Minor will be required.~~ Maintenance of a game trail, formed by consistent use, that existed before 2006.
- Farming operations as defined in the Farm Practices Protection Act.
- ~~Developments that have been approved but not constructed prior to the adoption of this bylaw, provided the approved development has not changed.~~
- Mining activities, hydroelectric facilities and forest management.
- Public works and services: the construction, repair, and maintenance of works by the City or its authorized agents and contractors are exempt from the formal development approval process, but only when works are completed in accordance with the assessments and recommendations of a qualified environmental professional (QEP) in accordance with the Riparian Areas **Protection** Regulation, the Water **Sustainability** Act or other applicable environmental regulation.
- Emergency procedures: actions and activities performed to prevent, control, or reduce flooding, erosion or other immediate threats to life or property, including:
  - Emergency flood or erosion protection works;
  - Clearing of an obstruction from a bridge, culvert or drainage channel; and
  - Repairs to bridges for safety fences.
- **Developments exempt under Section 3 of the Riparian Areas Protection Regulation, as amended.**



December 16, 2024

511090

Mayor Victor Cumming  
City of Vernon  
[mayor@vernon.ca](mailto:mayor@vernon.ca)

Dear Mayor Cumming:

Please consider this a formal invitation to participate in the annual consultation on the speculation and vacancy tax (SVT). Housing affordability remains a critically important issue for the province and this consultation is an opportunity to share your views on how the SVT is anticipated to work in your community.

Data for the 2023 tax year shows that the SVT has been working as intended in the current SVT specified areas. More than 99 per cent of British Columbians continue to be exempt from the tax and approximately 67 per cent of the tax revenue is coming from foreign owners, untaxed worldwide earners and Canadians living outside BC.

In accordance with our commitment to further strengthen the SVT, we implemented the tax in 13 new municipalities (including your community) for 2024, with declarations starting in 2025: City of Vernon, District of Coldstream, City of Penticton, District of Summerland, District of Lake Country, District of Peachland, City of Courtenay, Town of Comox, Village of Cumberland, City of Parksville, Town of Qualicum Beach, City of Salmon Arm, and City of Kamloops.

The goal of consulting with you and other mayors of the new SVT communities is to hear about any concerns you may have or any feedback you may have received from residents. I encourage you to review the attached SVT technical briefing and provide written feedback by January 31, 2025 to [FIN.Minister@gov.bc.ca](mailto:FIN.Minister@gov.bc.ca). Your valuable input will assist in evaluating the SVT to ensure it continues to meet the needs of British Columbians.

.../2

I hope you find this year's review valuable, and I look forward to hearing your thoughts on the SVT and its potential impact in your community.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brenda Bailey', written in a cursive style.

Brenda Bailey  
Minister

Enclosures



# Abbotsford

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Abbotsford by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 65,108        | 601            | 127           | 246                      | -            | 417        | 66,499        |
| Non-exempt   | 145           | 31             | 16            | 26                       | 25           | 9          | 252           |
| <b>Total</b> | <b>65,253</b> | <b>632</b>     | <b>143</b>    | <b>272</b>               | <b>25</b>    | <b>426</b> | <b>66,751</b> |

**Table 2: Top Ten Exemptions Claimed in Abbotsford**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 58,566        |
| Occupied by a tenant           | 16,502        |
| Construction or renovation     | 794           |
| Recently acquired or inherited | 485           |
| Phased development             | 205           |
| Death of an owner              | 175           |
| Uninhabitable property         | 138           |
| Vacant new inventory           | 63            |
| Contiguous Property            | 46            |
| Other                          | 171           |
| <b>Total</b>                   | <b>77,145</b> |

**Table 3: Residential Properties in Abbotsford by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|--------------|------------|---------------|
| Exempt       | 42,058        | 488            | 173           | 122                      | -            | 1,133        | 459        | 44,433        |
| Non-exempt   | 61            | 17             | 8             | 14                       | 7            | 13           | 16         | 136           |
| <b>Total</b> | <b>42,119</b> | <b>505</b>     | <b>181</b>    | <b>136</b>               | <b>7</b>     | <b>1,146</b> | <b>475</b> | <b>44,569</b> |

**Table 4: Non-exempt Properties in the Fraser Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|------------|
| Condominium   | 27          | 10             | nr            | 6                        | nr           | nr        | 5         | 48         |
| Detached Home | 48          | 7              | nr            | 16                       | 7            | 5         | 17        | 100        |
| Other         | 98          | 5              | nr            | nr                       | nr           | 19        | nr        | 122        |
| Townhouse     | 18          | 6              | nr            | 6                        | nr           | nr        | nr        | 30         |
| <b>Total</b>  | <b>191</b>  | <b>28</b>      | <b>nr</b>     | <b>28</b>                | <b>7</b>     | <b>24</b> | <b>22</b> | <b>300</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Abbotsford**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|------------------|------------------|------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$254,000</b> | <b>\$191,000</b> | <b>\$104,000</b> | <b>\$305,000</b>         | <b>\$112,000</b> | <b>\$398,000</b> | <b>\$1,364,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Anmore

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Anmore by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|----------|--------------|
| Exempt       | 1,212        | 12             | 18            | 13                       | -            | 6        | 1,261        |
| Non-exempt   | 20           | nr             | nr            | nr                       | nr           | nr       | 20           |
| <b>Total</b> | <b>1,232</b> | <b>12</b>      | <b>18</b>     | <b>13</b>                | <b>nr</b>    | <b>6</b> | <b>1,281</b> |

**Table 2: Top Ten Exemptions Claimed in Anmore**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 1,105        |
| Occupied by a tenant           | 142          |
| Construction or renovation     | 45           |
| Phased development             | 13           |
| Recently acquired or inherited | 9            |
| Contiguous Property            | 9            |
| Vacant new inventory           | 9            |
| Accessible by water            | nr           |
| Separation or divorce          | nr           |
| Other                          | nr           |
| <b>Total</b>                   | <b>1,332</b> |

**Table 3: Residential Properties in Anmore by Property Owner Type and Exemption Status**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Mixed     | Total      |
|--------------|-------------|----------------|---------------|--------------------------|--------------|----------|-----------|------------|
| Exempt       | 728         | nr             | 10            | 8                        | -            | 9        | 10        | 765        |
| Non-exempt   | 9           | nr             | nr            | nr                       | nr           | nr       | nr        | 9          |
| <b>Total</b> | <b>737</b>  | <b>nr</b>      | <b>10</b>     | <b>8</b>                 | <b>nr</b>    | <b>9</b> | <b>10</b> | <b>774</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Anmore**

|              | BC Resident      | Other Canadian | Foreign Owner    | Untaxed Worldwide Earner | Undetermined | Other     | Total            |
|--------------|------------------|----------------|------------------|--------------------------|--------------|-----------|------------------|
| <b>Total</b> | <b>\$112,000</b> | <b>nr</b>      | <b>\$130,000</b> | <b>nr</b>                | <b>nr</b>    | <b>nr</b> | <b>\$242,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Belcarra

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Belcarra by Owner Type and Exemption Status**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total      |
|--------------|-------------|----------------|---------------|--------------------------|--------------|-----------|------------|
| Exempt       | 475         | 10             | nr            | nr                       | -            | nr        | 485        |
| Non-exempt   | 16          | nr             | nr            | nr                       | nr           | nr        | 16         |
| <b>Total</b> | <b>491</b>  | <b>10</b>      | <b>nr</b>     | <b>nr</b>                | <b>nr</b>    | <b>nr</b> | <b>501</b> |

**Table 2: Top Ten Exemptions Claimed in Belcarra**

| Exemption Claimed:             | Count      |
|--------------------------------|------------|
| Principal residence            | 401        |
| Accessible by water            | 49         |
| Occupied by a tenant           | 39         |
| Construction or renovation     | 22         |
| Uninhabitable property         | 7          |
| Contiguous Property            | 6          |
| Recently acquired or inherited | nr         |
| Death of an owner              | nr         |
| Other                          | nr         |
| <b>Total</b>                   | <b>524</b> |

**Table 3: Residential Properties in Belcarra by Property Owner Type and Exemption Status**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total      |
|--------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|------------|
| Exempt       | 291         | 6              | nr            | nr                       | -            | nr        | nr        | 297        |
| Non-exempt   | nr          | nr             | nr            | nr                       | nr           | nr        | nr        | nr         |
| <b>Total</b> | <b>291</b>  | <b>6</b>       | <b>nr</b>     | <b>nr</b>                | <b>nr</b>    | <b>nr</b> | <b>nr</b> | <b>297</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Belcarra**

|              | BC Resident     | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|-----------------|----------------|---------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$45,000</b> | <b>\$1,000</b> | <b>nr</b>     | <b>\$32,000</b>          | <b>\$41,000</b> | <b>nr</b> | <b>\$119,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

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- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
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- 'Undetermined' owners are those who have paid tax without declaring.

# Burnaby

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Burnaby by Owner Type and Exemption Status**

|              | BC Resident    | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total          |
|--------------|----------------|----------------|---------------|--------------------------|--------------|------------|----------------|
| Exempt       | 111,303        | 2,068          | 1,991         | 2,038                    | -            | 423        | 117,823        |
| Non-exempt   | 298            | 61             | 90            | 88                       | 39           | 6          | 582            |
| <b>Total</b> | <b>111,601</b> | <b>2,129</b>   | <b>2,081</b>  | <b>2,126</b>             | <b>39</b>    | <b>429</b> | <b>118,405</b> |

**Table 2: Top Ten Exemptions Claimed in Burnaby**

| Exemption Claimed:             | Count          |
|--------------------------------|----------------|
| Principal residence            | 92,339         |
| Occupied by a tenant           | 35,738         |
| Recently acquired or inherited | 1,745          |
| Construction or renovation     | 853            |
| Vacant new inventory           | 471            |
| Death of an owner              | 290            |
| Uninhabitable property         | 66             |
| Separation or divorce          | 52             |
| Contiguous Property            | 39             |
| Other                          | 254            |
| <b>Total</b>                   | <b>131,847</b> |

**Table 3: Residential Properties in Burnaby by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed        | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|--------------|--------------|---------------|
| Exempt       | 78,964        | 1,235          | 1,458         | 1,413                    | -            | 1,102        | 1,146        | 85,318        |
| Non-exempt   | 139           | 37             | 62            | 49                       | 27           | 7            | 29           | 350           |
| <b>Total</b> | <b>79,103</b> | <b>1,272</b>   | <b>1,520</b>  | <b>1,462</b>             | <b>27</b>    | <b>1,109</b> | <b>1,175</b> | <b>85,668</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Burnaby**

|              | BC Resident      | Other Canadian   | Foreign Owner      | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|------------------|------------------|--------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$432,000</b> | <b>\$161,000</b> | <b>\$1,115,000</b> | <b>\$1,219,000</b>       | <b>\$495,000</b> | <b>\$144,000</b> | <b>\$3,566,000</b> |

**General:**

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**Data Suppression:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

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- 'Undetermined' owners are those who have paid tax without declaring.



# Central Saanich

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Central Saanich by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 9,645        | 102            | 12            | 44                       | -            | 40        | 9,843        |
| Non-exempt   | 45           | 17             | 5             | 6                        | 5            | nr        | 78           |
| <b>Total</b> | <b>9,690</b> | <b>119</b>     | <b>17</b>     | <b>50</b>                | <b>5</b>     | <b>40</b> | <b>9,921</b> |

**Table 2: Top Ten Exemptions Claimed in Central Saanich**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 9,042         |
| Occupied by a tenant           | 970           |
| Recently acquired or inherited | 83            |
| Construction or renovation     | 77            |
| Death of an owner              | 37            |
| Vacant new inventory           | 12            |
| Contiguous Property            | 10            |
| REGCHARITY                     | 10            |
| Uninhabitable property         | 7             |
| Other                          | 26            |
| <b>Total</b>                   | <b>10,274</b> |

**Table 3: Residential Properties in Central Saanich by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 5,807        | 40             | 7             | 28                       | -            | 55        | 49        | 5,986        |
| Non-exempt   | 10           | 10             | nr            | 5                        | nr           | nr        | nr        | 25           |
| <b>Total</b> | <b>5,817</b> | <b>50</b>      | <b>7</b>      | <b>33</b>                | <b>nr</b>    | <b>55</b> | <b>49</b> | <b>6,011</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Central Saanich**

|              | BC Resident     | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other     | Total            |
|--------------|-----------------|-----------------|------------------|--------------------------|------------------|-----------|------------------|
| <b>Total</b> | <b>\$42,000</b> | <b>\$87,000</b> | <b>\$108,000</b> | <b>\$200,000</b>         | <b>\$127,000</b> | <b>nr</b> | <b>\$564,000</b> |

**General:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
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- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

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- 'Undetermined' owners are those who have paid tax without declaring.

# Chilliwack

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Chilliwack by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 46,280        | 461            | 83            | 158                      | -            | 268        | 47,250        |
| Non-exempt   | 127           | 18             | 7             | 13                       | 11           | 7          | 183           |
| <b>Total</b> | <b>46,407</b> | <b>479</b>     | <b>90</b>     | <b>171</b>               | <b>11</b>    | <b>275</b> | <b>47,433</b> |

**Table 2: Top Ten Exemptions Claimed in Chilliwack**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 39,314        |
| Occupied by a tenant           | 11,876        |
| Construction or renovation     | 506           |
| Recently acquired or inherited | 434           |
| Vacant new inventory           | 170           |
| Death of an owner              | 131           |
| Phased development             | 116           |
| Uninhabitable property         | 60            |
| Contiguous Property            | 34            |
| Other                          | 118           |
| <b>Total</b>                   | <b>52,759</b> |

**Table 3: Residential Properties in Chilliwack by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 30,133        | 229            | 67            | 99                       | -            | 590        | 369        | 31,487        |
| Non-exempt   | 74            | 9              | 5             | 10                       | 6            | 9          | 9          | 122           |
| <b>Total</b> | <b>30,207</b> | <b>238</b>     | <b>72</b>     | <b>109</b>               | <b>6</b>     | <b>599</b> | <b>378</b> | <b>31,609</b> |

**Table 4: Non-exempt Properties in the Fraser Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|------------|
| Condominium   | 27          | 10             | nr            | 6                        | nr           | nr        | 5         | 48         |
| Detached Home | 48          | 7              | nr            | 16                       | 7            | 5         | 17        | 100        |
| Other         | 98          | 5              | nr            | nr                       | nr           | 19        | nr        | 122        |
| Townhouse     | 18          | 6              | nr            | 6                        | nr           | nr        | nr        | 30         |
| <b>Total</b>  | <b>191</b>  | <b>28</b>      | <b>nr</b>     | <b>28</b>                | <b>7</b>     | <b>24</b> | <b>22</b> | <b>300</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Chilliwack**

|              | BC Resident      | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other            | Total            |
|--------------|------------------|-----------------|------------------|--------------------------|-----------------|------------------|------------------|
| <b>Total</b> | <b>\$197,000</b> | <b>\$41,000</b> | <b>\$107,000</b> | <b>\$225,000</b>         | <b>\$29,000</b> | <b>\$137,000</b> | <b>\$736,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# City of Langley

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in City of Langley by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|-----------|---------------|
| Exempt       | 15,173        | 163            | 22            | 75                       | -            | 87        | 15,520        |
| Non-exempt   | 22            | nr             | nr            | nr                       | 5            | nr        | 27            |
| <b>Total</b> | <b>15,195</b> | <b>163</b>     | <b>22</b>     | <b>75</b>                | <b>5</b>     | <b>87</b> | <b>15,547</b> |

**Table 2: Top Ten Exemptions Claimed in City of Langley**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 12,180        |
| Occupied by a tenant           | 4,145         |
| Recently acquired or inherited | 171           |
| Construction or renovation     | 72            |
| Death of an owner              | 38            |
| Uninhabitable property         | 32            |
| Vacant new inventory           | 13            |
| Not-for-profit corporations    | 10            |
| Separation or divorce          | 9             |
| Other                          | 34            |
| <b>Total</b>                   | <b>16,704</b> |

**Table 3: Residential Properties in City of Langley by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed     | Total         |
|--------------|--------------|----------------|---------------|--------------------------|--------------|------------|-----------|---------------|
| Exempt       | 9,963        | 86             | 11            | 78                       | -            | 383        | 64        | 10,585        |
| Non-exempt   | 12           | nr             | nr            | nr                       | nr           | nr         | nr        | 12            |
| <b>Total</b> | <b>9,975</b> | <b>86</b>      | <b>11</b>     | <b>78</b>                | <b>nr</b>    | <b>383</b> | <b>64</b> | <b>10,597</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in City of Langley**

|              | BC Resident     | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined    | Other           | Total            |
|--------------|-----------------|----------------|---------------|--------------------------|-----------------|-----------------|------------------|
| <b>Total</b> | <b>\$17,000</b> | <b>\$8,000</b> | <b>nr</b>     | <b>\$33,000</b>          | <b>\$41,000</b> | <b>\$10,000</b> | <b>\$109,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
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**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# City of North Vancouver

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in City of North Vancouver by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 25,087        | 408            | 184           | 300                      | -            | 165        | 26,144        |
| Non-exempt   | 107           | 26             | 15            | 18                       | nr           | nr         | 166           |
| <b>Total</b> | <b>25,194</b> | <b>434</b>     | <b>199</b>    | <b>318</b>               | <b>nr</b>    | <b>165</b> | <b>26,310</b> |

**Table 2: Top Ten Exemptions Claimed in City of North Vancouver**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 20,543        |
| Occupied by a tenant           | 7,192         |
| Recently acquired or inherited | 295           |
| Construction or renovation     | 185           |
| Death of an owner              | 94            |
| Commuter Spouse - work         | 24            |
| Phased development             | 23            |
| Vacant new inventory           | 19            |
| Separation or divorce          | 15            |
| Other                          | 68            |
| <b>Total</b>                   | <b>28,458</b> |

**Table 3: Residential Properties in City of North Vancouver by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 17,523        | 214            | 120           | 198                      | -            | 507        | 188        | 18,750        |
| Non-exempt   | 52            | 17             | 10            | 10                       | nr           | nr         | nr         | 89            |
| <b>Total</b> | <b>17,575</b> | <b>231</b>     | <b>130</b>    | <b>208</b>               | <b>nr</b>    | <b>507</b> | <b>188</b> | <b>18,839</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in City of North Vancouver**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other           | Total            |
|--------------|------------------|------------------|------------------|--------------------------|-----------------|-----------------|------------------|
| <b>Total</b> | <b>\$122,000</b> | <b>\$108,000</b> | <b>\$198,000</b> | <b>\$158,000</b>         | <b>\$18,000</b> | <b>\$50,000</b> | <b>\$654,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

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**Table 4:**

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- Property types are derived from BC Assessment 'Actual Use' categories.
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**Table 5:**

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- 'Undetermined' owners are those who have paid tax without declaring.



# Colwood

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Colwood by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|-----------|---------------|
| Exempt       | 10,302        | 163            | 24            | 46                       | -            | 32        | 10,567        |
| Non-exempt   | 37            | 21             | nr            | nr                       | nr           | nr        | 58            |
| <b>Total</b> | <b>10,339</b> | <b>184</b>     | <b>24</b>     | <b>46</b>                | <b>nr</b>    | <b>32</b> | <b>10,625</b> |

**Table 2: Top Ten Exemptions Claimed in Colwood**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 9,248         |
| Occupied by a tenant           | 1,692         |
| Construction or renovation     | 214           |
| Recently acquired or inherited | 100           |
| Death of an owner              | 34            |
| Vacant new inventory           | 28            |
| Phased development             | 26            |
| Contiguous Property            | 12            |
| Separation or divorce          | 9             |
| Other                          | 36            |
| <b>Total</b>                   | <b>11,399</b> |

**Table 3: Residential Properties in Colwood by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|------------|-----------|--------------|
| Exempt       | 6,387        | 69             | 16            | 21                       | -            | 195        | 67        | 6,755        |
| Non-exempt   | 19           | 11             | nr            | nr                       | nr           | nr         | nr        | 30           |
| <b>Total</b> | <b>6,406</b> | <b>80</b>      | <b>16</b>     | <b>21</b>                | <b>nr</b>    | <b>195</b> | <b>67</b> | <b>6,785</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Colwood**

|              | BC Resident     | Other Canadian  | Foreign Owner | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|-----------------|-----------------|---------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$80,000</b> | <b>\$50,000</b> | <b>nr</b>     | <b>\$77,000</b>          | <b>\$66,000</b> | <b>nr</b> | <b>\$273,000</b> |

**General:**

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- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

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**Table 4:**

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- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

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- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Coquitlam

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Coquitlam by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 71,928        | 1,079          | 869           | 901                      | -            | 260        | 75,037        |
| Non-exempt   | 142           | 16             | 38            | 43                       | 17           | nr         | 256           |
| <b>Total</b> | <b>72,070</b> | <b>1,095</b>   | <b>907</b>    | <b>944</b>               | <b>17</b>    | <b>260</b> | <b>75,293</b> |

**Table 2: Top Ten Exemptions Claimed in Coquitlam**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 62,064        |
| Occupied by a tenant           | 17,087        |
| Recently acquired or inherited | 1,100         |
| Construction or renovation     | 704           |
| Vacant new inventory           | 280           |
| Death of an owner              | 136           |
| Phased development             | 101           |
| Uninhabitable property         | 37            |
| Separation or divorce          | 33            |
| Other                          | 156           |
| <b>Total</b>                   | <b>81,698</b> |

**Table 3: Residential Properties in Coquitlam by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 47,602        | 660            | 676           | 622                      | -            | 662        | 495        | 50,717        |
| Non-exempt   | 56            | 10             | 23            | 26                       | 11           | nr         | 13         | 139           |
| <b>Total</b> | <b>47,658</b> | <b>670</b>     | <b>699</b>    | <b>648</b>               | <b>11</b>    | <b>662</b> | <b>508</b> | <b>50,856</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Coquitlam**

|              | BC Resident      | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other          | Total              |
|--------------|------------------|-----------------|------------------|--------------------------|------------------|----------------|--------------------|
| <b>Total</b> | <b>\$252,000</b> | <b>\$49,000</b> | <b>\$447,000</b> | <b>\$604,000</b>         | <b>\$173,000</b> | <b>\$5,000</b> | <b>\$1,530,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Delta

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Delta by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 51,831        | 358            | 136           | 259                      | -            | 163        | 52,747        |
| Non-exempt   | 134           | 19             | 5             | 25                       | 6            | 5          | 194           |
| <b>Total</b> | <b>51,965</b> | <b>377</b>     | <b>141</b>    | <b>284</b>               | <b>6</b>     | <b>168</b> | <b>52,941</b> |

**Table 2: Top Ten Exemptions Claimed in Delta**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 46,947        |
| Occupied by a tenant           | 9,089         |
| Construction or renovation     | 493           |
| Recently acquired or inherited | 360           |
| Death of an owner              | 132           |
| Phased development             | 90            |
| Uninhabitable property         | 29            |
| Vacant new inventory           | 29            |
| Separation or divorce          | 28            |
| Other                          | 100           |
| <b>Total</b>                   | <b>57,297</b> |

**Table 3: Residential Properties in Delta by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 31,959        | 167            | 88            | 148                      | -            | 244        | 236        | 32,842        |
| Non-exempt   | 47            | 8              | nr            | 13                       | nr           | nr         | 12         | 80            |
| <b>Total</b> | <b>32,006</b> | <b>175</b>     | <b>88</b>     | <b>161</b>               | <b>nr</b>    | <b>244</b> | <b>248</b> | <b>32,922</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Delta**

|              | BC Resident      | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other           | Total            |
|--------------|------------------|-----------------|-----------------|--------------------------|-----------------|-----------------|------------------|
| <b>Total</b> | <b>\$153,000</b> | <b>\$61,000</b> | <b>\$40,000</b> | <b>\$408,000</b>         | <b>\$15,000</b> | <b>\$30,000</b> | <b>\$707,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

## District of North Vancouver

### Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in District of North Vancouver by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 44,124        | 487            | 240           | 420                      | -            | 137        | 45,408        |
| Non-exempt   | 118           | 14             | 19            | 18                       | 7            | nr         | 176           |
| <b>Total</b> | <b>44,242</b> | <b>501</b>     | <b>259</b>    | <b>438</b>               | <b>7</b>     | <b>137</b> | <b>45,584</b> |

**Table 2: Top Ten Exemptions Claimed in District of North Vancouver**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 40,356        |
| Occupied by a tenant           | 6,831         |
| Recently acquired or inherited | 383           |
| Construction or renovation     | 341           |
| Phased development             | 130           |
| Death of an owner              | 119           |
| Accessible by water            | 69            |
| Uninhabitable property         | 46            |
| Separation or divorce          | 32            |
| Other                          | 130           |
| <b>Total</b>                   | <b>48,437</b> |

**Table 3: Residential Properties in District of North Vancouver by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 27,819        | 594            | 170           | 266                      | -            | 248        | 253        | 29,350        |
| Non-exempt   | 38            | 7              | 6             | 9                        | 5            | nr         | 10         | 75            |
| <b>Total</b> | <b>27,857</b> | <b>601</b>     | <b>176</b>    | <b>275</b>               | <b>5</b>     | <b>248</b> | <b>263</b> | <b>29,425</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in District of North Vancouver**

|              | BC Resident      | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|------------------|-----------------|------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$290,000</b> | <b>\$52,000</b> | <b>\$277,000</b> | <b>\$221,000</b>         | <b>\$144,000</b> | <b>\$110,000</b> | <b>\$1,094,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
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**Table 1:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
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- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.



# Duncan

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Duncan by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 2,352        | 36             | 11            | 29                       | -            | 18        | 2,446        |
| Non-exempt   | 5            | 6              | nr            | nr                       | nr           | nr        | 11           |
| <b>Total</b> | <b>2,357</b> | <b>42</b>      | <b>11</b>     | <b>29</b>                | <b>nr</b>    | <b>18</b> | <b>2,457</b> |

**Table 2: Top Ten Exemptions Claimed in Duncan**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 1,911        |
| Occupied by a tenant           | 684          |
| Recently acquired or inherited | 28           |
| Construction or renovation     | 13           |
| Death of an owner              | 12           |
| Separation or divorce          | 6            |
| Not-for-profit corporations    | nr           |
| Uninhabitable property         | nr           |
| Principal residence of spouse  | nr           |
| Other                          | 16           |
| <b>Total</b>                   | <b>2,670</b> |

**Table 3: Residential Properties in Duncan by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 1,754        | 16             | 12            | 22                       | -            | 24        | 20        | 1,848        |
| Non-exempt   | nr           | nr             | nr            | nr                       | nr           | nr        | nr        | nr           |
| <b>Total</b> | <b>1,754</b> | <b>16</b>      | <b>12</b>     | <b>22</b>                | <b>nr</b>    | <b>24</b> | <b>20</b> | <b>1,848</b> |

**Table 4: Non-exempt Properties in the Cowichan Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|----------|-----------|------------|
| Condominium   | nr          | nr             | nr            | 6                        | nr           | nr       | nr        | 6          |
| Detached Home | 44          | 17             | 5             | 12                       | nr           | nr       | 9         | 87         |
| Other         | 72          | 20             | nr            | nr                       | nr           | 6        | 7         | 105        |
| Townhouse     | nr          | 6              | nr            | nr                       | nr           | nr       | nr        | 6          |
| <b>Total</b>  | <b>116</b>  | <b>43</b>      | <b>5</b>      | <b>18</b>                | <b>nr</b>    | <b>6</b> | <b>16</b> | <b>204</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Duncan**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other          | Total           |
|--------------|-------------|----------------|---------------|--------------------------|--------------|----------------|-----------------|
| <b>Total</b> | <b>nr</b>   | <b>\$6,000</b> | <b>nr</b>     | <b>\$27,000</b>          | <b>nr</b>    | <b>\$4,000</b> | <b>\$37,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Esquimalt

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Esquimalt by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 7,276        | 183            | 8             | 31                       | -            | 27        | 7,525        |
| Non-exempt   | 24           | 30             | 5             | 5                        | nr           | nr        | 64           |
| <b>Total</b> | <b>7,300</b> | <b>213</b>     | <b>13</b>     | <b>36</b>                | <b>nr</b>    | <b>27</b> | <b>7,589</b> |

**Table 2: Top Ten Exemptions Claimed in Esquimalt**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 6,305        |
| Occupied by a tenant           | 1,484        |
| Recently acquired or inherited | 66           |
| Death of an owner              | 34           |
| Construction or renovation     | 34           |
| Vacant new inventory           | 20           |
| Child daycare                  | 8            |
| Residential care facility      | 6            |
| Contiguous Property            | 5            |
| Other                          | 18           |
| <b>Total</b>                   | <b>7,980</b> |

**Table 3: Residential Properties in Esquimalt by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 4,732        | 95             | 8             | 19                       | -            | 45        | 68        | 4,967        |
| Non-exempt   | 13           | 15             | nr            | nr                       | nr           | nr        | nr        | 28           |
| <b>Total</b> | <b>4,745</b> | <b>110</b>     | <b>8</b>      | <b>19</b>                | <b>nr</b>    | <b>45</b> | <b>68</b> | <b>4,995</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Esquimalt**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$24,000</b> | <b>\$68,000</b> | <b>\$45,000</b> | <b>\$149,000</b>         | <b>\$29,000</b> | <b>nr</b> | <b>\$315,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Highlands

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Highlands by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 1,421        | 12             | nr            | nr                       | -            | 10        | 1,443        |
| Non-exempt   | 17           | nr             | nr            | nr                       | nr           | nr        | 17           |
| <b>Total</b> | <b>1,438</b> | <b>12</b>      | <b>nr</b>     | <b>nr</b>                | <b>nr</b>    | <b>10</b> | <b>1,460</b> |

**Table 2: Top Ten Exemptions Claimed in Highlands**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 1,348        |
| Occupied by a tenant           | 92           |
| Construction or renovation     | 19           |
| Contiguous Property            | 18           |
| Vacant new inventory           | 11           |
| Recently acquired or inherited | 6            |
| Accessible by water            | nr           |
| Death of an owner              | nr           |
| Child daycare                  | nr           |
| Other                          | 5            |
| <b>Total</b>                   | <b>1,499</b> |

**Table 3: Residential Properties in Highlands by Property Owner Type and Exemption Status**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed    | Total      |
|--------------|-------------|----------------|---------------|--------------------------|--------------|-----------|----------|------------|
| Exempt       | 832         | 10             | nr            | nr                       | -            | 10        | 7        | 859        |
| Non-exempt   | 11          | nr             | nr            | nr                       | nr           | nr        | nr       | 11         |
| <b>Total</b> | <b>843</b>  | <b>10</b>      | <b>nr</b>     | <b>nr</b>                | <b>nr</b>    | <b>10</b> | <b>7</b> | <b>870</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Highlands**

|              | BC Resident     | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined    | Other     | Total           |
|--------------|-----------------|----------------|---------------|--------------------------|-----------------|-----------|-----------------|
| <b>Total</b> | <b>\$31,000</b> | <b>nr</b>      | <b>nr</b>     | <b>\$38,000</b>          | <b>\$23,000</b> | <b>nr</b> | <b>\$92,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Kelowna

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Kelowna by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 69,064        | 3,317          | 173           | 461                      | -            | 655        | 73,670        |
| Non-exempt   | 421           | 430            | 22            | 48                       | 27           | 14         | 962           |
| <b>Total</b> | <b>69,485</b> | <b>3,747</b>   | <b>195</b>    | <b>509</b>               | <b>27</b>    | <b>669</b> | <b>74,632</b> |

**Table 2: Top Ten Exemptions Claimed in Kelowna**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 59,627        |
| Occupied by a tenant           | 21,422        |
| Construction or renovation     | 1,185         |
| Recently acquired or inherited | 828           |
| Strata accommodation           | 433           |
| Vacant new inventory           | 251           |
| Death of an owner              | 229           |
| Uninhabitable property         | 104           |
| Phased development             | 67            |
| Other                          | 300           |
| <b>Total</b>                   | <b>84,446</b> |

**Table 3: Residential Properties in Kelowna by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed        | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|--------------|--------------|---------------|
| Exempt       | 46,967        | 1,860          | 109           | 297                      | -            | 1,407        | 1,053        | 51,693        |
| Non-exempt   | 239           | 240            | 12            | 23                       | 14           | 20           | 40           | 588           |
| <b>Total</b> | <b>47,206</b> | <b>2,100</b>   | <b>121</b>    | <b>320</b>               | <b>14</b>    | <b>1,427</b> | <b>1,093</b> | <b>52,281</b> |

**Table 4: Non-exempt Properties in the Central Okanagan Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|------------|
| Condominium   | 112         | 137            | nr            | 7                        | 5            | 5         | 20        | 286        |
| Detached Home | 85          | 107            | 5             | 15                       | 6            | nr        | 21        | 239        |
| Other         | 84          | 19             | 6             | 5                        | nr           | 11        | nr        | 125        |
| Townhouse     | 47          | 60             | nr            | 6                        | nr           | nr        | 5         | 118        |
| <b>Total</b>  | <b>328</b>  | <b>323</b>     | <b>11</b>     | <b>33</b>                | <b>11</b>    | <b>16</b> | <b>46</b> | <b>768</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Kelowna**

|              | BC Resident      | Other Canadian     | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|------------------|--------------------|------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$933,000</b> | <b>\$1,810,000</b> | <b>\$626,000</b> | <b>\$603,000</b>         | <b>\$160,000</b> | <b>\$526,000</b> | <b>\$4,658,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
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- 'Undetermined' owners are those who have paid tax without declaring.



# Ladysmith

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Ladysmith by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 5,572        | 101            | 12            | 39                       | -            | 42        | 5,766        |
| Non-exempt   | 20           | 20             | nr            | nr                       | nr           | nr        | 40           |
| <b>Total</b> | <b>5,592</b> | <b>121</b>     | <b>12</b>     | <b>39</b>                | <b>nr</b>    | <b>42</b> | <b>5,806</b> |

**Table 2: Top Ten Exemptions Claimed in Ladysmith**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 5,019        |
| Occupied by a tenant           | 697          |
| Construction or renovation     | 127          |
| Recently acquired or inherited | 72           |
| Vacant new inventory           | 43           |
| Death of an owner              | 23           |
| Phased development             | 15           |
| Contiguous Property            | 15           |
| Separation or divorce          | 8            |
| Other                          | 20           |
| <b>Total</b>                   | <b>6,039</b> |

**Table 3: Residential Properties in Ladysmith by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 3,522        | 54             | 5             | 18                       | -            | 66        | 44        | 3,709        |
| Non-exempt   | 15           | 12             | nr            | nr                       | nr           | nr        | nr        | 27           |
| <b>Total</b> | <b>3,537</b> | <b>66</b>      | <b>5</b>      | <b>18</b>                | <b>nr</b>    | <b>66</b> | <b>44</b> | <b>3,736</b> |

**Table 4: Non-exempt Properties in the Cowichan Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|----------|-----------|------------|
| Condominium   | nr          | nr             | nr            | 6                        | nr           | nr       | nr        | 6          |
| Detached Home | 44          | 17             | 5             | 12                       | nr           | nr       | 9         | 87         |
| Other         | 72          | 20             | nr            | nr                       | nr           | 6        | 7         | 105        |
| Townhouse     | nr          | 6              | nr            | nr                       | nr           | nr       | nr        | 6          |
| <b>Total</b>  | <b>116</b>  | <b>43</b>      | <b>5</b>      | <b>18</b>                | <b>nr</b>    | <b>6</b> | <b>16</b> | <b>204</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Ladysmith**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined | Other     | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|--------------|-----------|------------------|
| <b>Total</b> | <b>\$35,000</b> | <b>\$40,000</b> | <b>\$13,000</b> | <b>\$50,000</b>          | <b>nr</b>    | <b>nr</b> | <b>\$138,000</b> |

**General:**

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**Data Suppression:**

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- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

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**Table 3:**

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**Table 4:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Lake Cowichan

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Lake Cowichan by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 2,382        | 32             | nr            | 13                       | -            | 20        | 2,447        |
| Non-exempt   | 28           | 11             | nr            | nr                       | nr           | nr        | 39           |
| <b>Total</b> | <b>2,410</b> | <b>43</b>      | <b>nr</b>     | <b>13</b>                | <b>nr</b>    | <b>20</b> | <b>2,486</b> |

**Table 2: Top Ten Exemptions Claimed in Lake Cowichan**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 1,979        |
| Occupied by a tenant           | 394          |
| Construction or renovation     | 61           |
| Recently acquired or inherited | 32           |
| Contiguous Property            | 31           |
| Vacant new inventory           | 24           |
| Death of an owner              | 16           |
| Uninhabitable property         | 7            |
| Phased development             | 7            |
| Other                          | 10           |
| <b>Total</b>                   | <b>2,561</b> |

**Table 3: Residential Properties in Lake Cowichan by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 1,560        | 22             | nr            | 9                        | -            | 22        | 11        | 1,624        |
| Non-exempt   | 15           | 7              | nr            | nr                       | nr           | nr        | nr        | 22           |
| <b>Total</b> | <b>1,575</b> | <b>29</b>      | <b>nr</b>     | <b>9</b>                 | <b>nr</b>    | <b>22</b> | <b>11</b> | <b>1,646</b> |

**Table 4: Non-exempt Properties in the Cowichan Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|----------|-----------|------------|
| Condominium   | nr          | nr             | nr            | 6                        | nr           | nr       | nr        | 6          |
| Detached Home | 44          | 17             | 5             | 12                       | nr           | nr       | 9         | 87         |
| Other         | 72          | 20             | nr            | nr                       | nr           | 6        | 7         | 105        |
| Townhouse     | nr          | 6              | nr            | nr                       | nr           | nr       | nr        | 6          |
| <b>Total</b>  | <b>116</b>  | <b>43</b>      | <b>5</b>      | <b>18</b>                | <b>nr</b>    | <b>6</b> | <b>16</b> | <b>204</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Lake Cowichan**

|              | BC Resident     | Other Canadian  | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other          | Total           |
|--------------|-----------------|-----------------|---------------|--------------------------|--------------|----------------|-----------------|
| <b>Total</b> | <b>\$23,000</b> | <b>\$20,000</b> | <b>nr</b>     | <b>\$29,000</b>          | <b>nr</b>    | <b>\$3,000</b> | <b>\$75,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Langford

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Langford by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 22,877        | 562            | 72            | 105                      | -            | 155        | 23,771        |
| Non-exempt   | 79            | 44             | 6             | 13                       | 9            | nr         | 151           |
| <b>Total</b> | <b>22,956</b> | <b>606</b>     | <b>78</b>     | <b>118</b>               | <b>9</b>     | <b>155</b> | <b>23,922</b> |

**Table 2: Top Ten Exemptions Claimed in Langford**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 19,541        |
| Occupied by a tenant           | 5,388         |
| Construction or renovation     | 446           |
| Recently acquired or inherited | 276           |
| Phased development             | 166           |
| Strata accommodation           | 144           |
| Vacant new inventory           | 127           |
| Death of an owner              | 35            |
| Contiguous Property            | 22            |
| Other                          | 82            |
| <b>Total</b>                   | <b>26,227</b> |

**Table 3: Residential Properties in Langford by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 14,642        | 307            | 40            | 57                       | -            | 426        | 217        | 15,689        |
| Non-exempt   | 35            | 22             | nr            | nr                       | nr           | nr         | 9          | 66            |
| <b>Total</b> | <b>14,677</b> | <b>329</b>     | <b>40</b>     | <b>57</b>                | <b>nr</b>    | <b>426</b> | <b>226</b> | <b>15,755</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Langford**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$85,000</b> | <b>\$97,000</b> | <b>\$60,000</b> | <b>\$102,000</b>         | <b>\$74,000</b> | <b>nr</b> | <b>\$418,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Lantzville

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Lantzville by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 2,519        | 35             | 5             | 7                        | -            | 12        | 2,578        |
| Non-exempt   | 31           | 5              | nr            | nr                       | nr           | nr        | 36           |
| <b>Total</b> | <b>2,550</b> | <b>40</b>      | <b>5</b>      | <b>7</b>                 | <b>nr</b>    | <b>12</b> | <b>2,614</b> |

**Table 2: Top Ten Exemptions Claimed in Lantzville**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 2,279        |
| Occupied by a tenant           | 206          |
| Construction or renovation     | 122          |
| Recently acquired or inherited | 22           |
| Uninhabitable property         | 18           |
| Vacant new inventory           | 17           |
| Death of an owner              | 16           |
| Contiguous Property            | 14           |
| Phased development             | 11           |
| Other                          | 11           |
| <b>Total</b>                   | <b>2,716</b> |

**Table 3: Residential Properties in Lantzville by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 1,515        | 16             | nr            | nr                       | -            | 18        | 17        | 1,566        |
| Non-exempt   | 19           | nr             | nr            | nr                       | nr           | nr        | nr        | 19           |
| <b>Total</b> | <b>1,534</b> | <b>16</b>      | <b>nr</b>     | <b>nr</b>                | <b>nr</b>    | <b>18</b> | <b>17</b> | <b>1,585</b> |

**Table 4: Non-exempt Properties in the Nanaimo Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed    | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|----------|------------|
| Condominium   | 22          | 20             | nr            | 5                        | nr           | nr        | nr       | 47         |
| Detached Home | 27          | 8              | nr            | 9                        | nr           | nr        | 6        | 50         |
| Other         | 74          | 11             | nr            | nr                       | nr           | nr        | nr       | 85         |
| Townhouse     | nr          | 7              | nr            | nr                       | nr           | nr        | nr       | 7          |
| <b>Total</b>  | <b>123</b>  | <b>46</b>      | <b>nr</b>     | <b>14</b>                | <b>nr</b>    | <b>nr</b> | <b>6</b> | <b>189</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Lantzville**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other           | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|-----------------|-----------------|------------------|
| <b>Total</b> | <b>\$34,000</b> | <b>\$11,000</b> | <b>\$32,000</b> | <b>\$35,000</b>          | <b>\$12,000</b> | <b>\$26,000</b> | <b>\$150,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
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- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
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- 'Undetermined' owners are those who have paid tax without declaring.



# Lions Bay

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Lions Bay by Owner Type and Exemption Status**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total      |
|--------------|-------------|----------------|---------------|--------------------------|--------------|-----------|------------|
| Exempt       | 772         | 12             | 13            | 13                       | -            | nr        | 810        |
| Non-exempt   | 8           | nr             | nr            | nr                       | nr           | nr        | 8          |
| <b>Total</b> | <b>780</b>  | <b>12</b>      | <b>13</b>     | <b>13</b>                | <b>nr</b>    | <b>nr</b> | <b>818</b> |

**Table 2: Top Ten Exemptions Claimed in Lions Bay**

| Exemption Claimed:             | Count      |
|--------------------------------|------------|
| Principal residence            | 680        |
| Occupied by a tenant           | 114        |
| Construction or renovation     | 24         |
| Uninhabitable property         | 7          |
| Vacant new inventory           | nr         |
| Death of an owner              | nr         |
| Recently acquired or inherited | nr         |
| Contiguous Property            | nr         |
| Temporary extended absence     | nr         |
| Other                          | nr         |
| <b>Total</b>                   | <b>825</b> |

**Table 3: Residential Properties in Lions Bay by Property Owner Type and Exemption Status**

|              | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed    | Total      |
|--------------|-------------|----------------|---------------|--------------------------|--------------|-----------|----------|------------|
| Exempt       | 485         | nr             | 6             | 9                        | -            | nr        | 7        | 507        |
| Non-exempt   | nr          | nr             | nr            | nr                       | nr           | nr        | nr       | nr         |
| <b>Total</b> | <b>485</b>  | <b>nr</b>      | <b>6</b>      | <b>9</b>                 | <b>nr</b>    | <b>nr</b> | <b>7</b> | <b>507</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Lions Bay**

|              | BC Resident     | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined | Other     | Total            |
|--------------|-----------------|-----------------|------------------|--------------------------|--------------|-----------|------------------|
| <b>Total</b> | <b>\$22,000</b> | <b>\$10,000</b> | <b>\$339,000</b> | <b>\$57,000</b>          | <b>nr</b>    | <b>nr</b> | <b>\$428,000</b> |

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

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**Table 4:**

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- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

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- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Maple Ridge

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Maple Ridge by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 48,175        | 374            | 77            | 221                      | -            | 217        | 49,064        |
| Non-exempt   | 135           | 8              | 10            | 21                       | 5            | nr         | 179           |
| <b>Total</b> | <b>48,310</b> | <b>382</b>     | <b>87</b>     | <b>242</b>               | <b>5</b>     | <b>217</b> | <b>49,243</b> |

**Table 2: Top Ten Exemptions Claimed in Maple Ridge**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 43,161        |
| Occupied by a tenant           | 7,180         |
| Construction or renovation     | 624           |
| Recently acquired or inherited | 514           |
| Phased development             | 173           |
| Vacant new inventory           | 110           |
| Death of an owner              | 106           |
| Uninhabitable property         | 97            |
| Contiguous Property            | 37            |
| Other                          | 125           |
| <b>Total</b>                   | <b>52,127</b> |

**Table 3: Residential Properties in Maple Ridge by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 29,630        | 229            | 56            | 139                      | -            | 324        | 196        | 30,574        |
| Non-exempt   | 79            | nr             | 5             | 11                       | nr           | 5          | 12         | 112           |
| <b>Total</b> | <b>29,709</b> | <b>229</b>     | <b>61</b>     | <b>150</b>               | <b>nr</b>    | <b>329</b> | <b>208</b> | <b>30,686</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Maple Ridge**

|              | BC Resident      | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other           | Total              |
|--------------|------------------|-----------------|------------------|--------------------------|-----------------|-----------------|--------------------|
| <b>Total</b> | <b>\$561,000</b> | <b>\$15,000</b> | <b>\$297,000</b> | <b>\$339,000</b>         | <b>\$81,000</b> | <b>\$80,000</b> | <b>\$1,373,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Metchosin

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Metchosin by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|----------|--------------|
| Exempt       | 2,650        | 27             | 8             | 11                       | -            | 7        | 2,703        |
| Non-exempt   | 18           | nr             | nr            | 5                        | nr           | nr       | 23           |
| <b>Total</b> | <b>2,668</b> | <b>27</b>      | <b>8</b>      | <b>16</b>                | <b>nr</b>    | <b>7</b> | <b>2,726</b> |

**Table 2: Top Ten Exemptions Claimed in Metchosin**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 2,474        |
| Occupied by a tenant           | 269          |
| Construction or renovation     | 20           |
| Contiguous Property            | 16           |
| Death of an owner              | 15           |
| Uninhabitable property         | 13           |
| Recently acquired or inherited | 8            |
| Not-for-profit corporations    | nr           |
| Residential care facility      | nr           |
| Other                          | 7            |
| <b>Total</b>                   | <b>2,822</b> |

**Table 3: Residential Properties in Metchosin by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 1,565        | 12             | 5             | 7                        | -            | 10        | 13        | 1,612        |
| Non-exempt   | 11           | nr             | nr            | nr                       | nr           | nr        | nr        | 11           |
| <b>Total</b> | <b>1,576</b> | <b>12</b>      | <b>5</b>      | <b>7</b>                 | <b>nr</b>    | <b>10</b> | <b>13</b> | <b>1,623</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Metchosin**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined   | Other           | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|----------------|-----------------|------------------|
| <b>Total</b> | <b>\$22,000</b> | <b>\$19,000</b> | <b>\$21,000</b> | <b>\$60,000</b>          | <b>\$8,000</b> | <b>\$15,000</b> | <b>\$145,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Mission

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Mission by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 20,529        | 159            | 18            | 63                       | -            | 151        | 20,920        |
| Non-exempt   | 91            | 6              | nr            | 10                       | nr           | nr         | 107           |
| Undeclared   | 0             | 0              | 0             | 0                        | 0            | 0          | 0             |
| <b>Total</b> | <b>20,620</b> | <b>165</b>     | <b>18</b>     | <b>73</b>                | <b>nr</b>    | <b>151</b> | <b>21,027</b> |

**Table 2: Top Ten Exemptions Claimed in Mission**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 17,795        |
| Occupied by a tenant           | 3,550         |
| Construction or renovation     | 538           |
| Recently acquired or inherited | 258           |
| Vacant new inventory           | 92            |
| Phased development             | 70            |
| Uninhabitable property         | 59            |
| Death of an owner              | 42            |
| Contiguous Property            | 36            |
| Other                          | 40            |
| <b>Total</b>                   | <b>22,480</b> |

**Table 3: Residential Properties in Mission by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed     | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|-----------|---------------|
| Exempt       | 12,469        | 86             | 9             | 34                       | -            | 204        | 86        | 12,888        |
| Non-exempt   | 56            | nr             | nr            | 7                        | nr           | nr         | 5         | 68            |
| <b>Total</b> | <b>12,525</b> | <b>86</b>      | <b>9</b>      | <b>41</b>                | <b>nr</b>    | <b>204</b> | <b>91</b> | <b>12,956</b> |

**Table 4: Non-exempt Properties in the Fraser Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|------------|
| Condominium   | 27          | 10             | nr            | 6                        | nr           | nr        | 5         | 48         |
| Detached Home | 48          | 7              | nr            | 16                       | 7            | 5         | 17        | 100        |
| Other         | 98          | 5              | nr            | nr                       | nr           | 19        | nr        | 122        |
| Townhouse     | 18          | 6              | nr            | 6                        | nr           | nr        | nr        | 30         |
| <b>Total</b>  | <b>191</b>  | <b>28</b>      | <b>nr</b>     | <b>28</b>                | <b>7</b>     | <b>24</b> | <b>22</b> | <b>300</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Mission**

|              | BC Resident      | Other Canadian | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|------------------|----------------|-----------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$285,000</b> | <b>\$9,000</b> | <b>\$21,000</b> | <b>\$174,000</b>         | <b>\$54,000</b> | <b>nr</b> | <b>\$543,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.



# Nanaimo

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Nanaimo by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 46,455        | 990            | 253           | 233                      | -            | 305        | 48,236        |
| Non-exempt   | 189           | 73             | 12            | 19                       | 12           | nr         | 305           |
| <b>Total</b> | <b>46,644</b> | <b>1,063</b>   | <b>265</b>    | <b>252</b>               | <b>12</b>    | <b>305</b> | <b>48,541</b> |

**Table 2: Top Ten Exemptions Claimed in Nanaimo**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 41,192        |
| Occupied by a tenant           | 11,401        |
| Construction or renovation     | 563           |
| Recently acquired or inherited | 499           |
| Vacant new inventory           | 172           |
| Death of an owner              | 157           |
| Phased development             | 127           |
| Contiguous Property            | 92            |
| Uninhabitable property         | 68            |
| Other                          | 149           |
| <b>Total</b>                   | <b>54,420</b> |

**Table 3: Residential Properties in Nanaimo by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 32,132        | 699            | 227           | 159                      | -            | 595        | 315        | 34,127        |
| Non-exempt   | 107           | 43             | 8             | 14                       | 6            | nr         | 9          | 187           |
| <b>Total</b> | <b>32,239</b> | <b>742</b>     | <b>235</b>    | <b>173</b>               | <b>6</b>     | <b>595</b> | <b>324</b> | <b>34,314</b> |

**Table 4: Non-exempt Properties in the Nanaimo Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed    | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|----------|------------|
| Condominium   | 22          | 20             | nr            | 5                        | nr           | nr        | nr       | 47         |
| Detached Home | 27          | 8              | nr            | 9                        | nr           | nr        | 6        | 50         |
| Other         | 74          | 11             | nr            | nr                       | nr           | nr        | nr       | 85         |
| Townhouse     | nr          | 7              | nr            | nr                       | nr           | nr        | nr       | 7          |
| <b>Total</b>  | <b>123</b>  | <b>46</b>      | <b>nr</b>     | <b>14</b>                | <b>nr</b>    | <b>nr</b> | <b>6</b> | <b>189</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Nanaimo**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other           | Total            |
|--------------|------------------|------------------|------------------|--------------------------|-----------------|-----------------|------------------|
| <b>Total</b> | <b>\$176,000</b> | <b>\$147,000</b> | <b>\$117,000</b> | <b>\$200,000</b>         | <b>\$81,000</b> | <b>\$50,000</b> | <b>\$771,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

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**Table 1:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

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**Table 4:**

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- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

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- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# New Westminster

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in New Westminster by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 34,617        | 511            | 193           | 297                      | -            | 147        | 35,765        |
| Non-exempt   | 86            | 24             | 13            | 15                       | 6            | nr         | 144           |
| <b>Total</b> | <b>34,703</b> | <b>535</b>     | <b>206</b>    | <b>312</b>               | <b>6</b>     | <b>147</b> | <b>35,909</b> |

**Table 2: Top Ten Exemptions Claimed in New Westminster**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 29,398        |
| Occupied by a tenant           | 8,439         |
| Recently acquired or inherited | 340           |
| Construction or renovation     | 213           |
| Death of an owner              | 132           |
| Phased development             | 77            |
| Vacant new inventory           | 30            |
| Uninhabitable property         | 21            |
| Child daycare                  | 18            |
| Other                          | 98            |
| <b>Total</b>                   | <b>38,766</b> |

**Table 3: Residential Properties in New Westminster by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 23,242        | 280            | 132           | 185                      | -            | 512        | 215        | 24,566        |
| Non-exempt   | 39            | 13             | 6             | 11                       | nr           | nr         | 6          | 75            |
| <b>Total</b> | <b>23,281</b> | <b>293</b>     | <b>138</b>    | <b>196</b>               | <b>nr</b>    | <b>512</b> | <b>221</b> | <b>24,641</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in New Westminster**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$89,000</b> | <b>\$53,000</b> | <b>\$86,000</b> | <b>\$207,000</b>         | <b>\$38,000</b> | <b>nr</b> | <b>\$473,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# North Cowichan

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in North Cowichan by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 17,751        | 261            | 42            | 105                      | -            | 106        | 18,265        |
| Non-exempt   | 123           | 46             | 20            | 26                       | 5            | nr         | 220           |
| <b>Total</b> | <b>17,874</b> | <b>307</b>     | <b>62</b>     | <b>131</b>               | <b>5</b>     | <b>106</b> | <b>18,485</b> |

**Table 2: Top Ten Exemptions Claimed in North Cowichan**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 16,154        |
| Occupied by a tenant           | 2,829         |
| Construction or renovation     | 287           |
| Recently acquired or inherited | 206           |
| Death of an owner              | 81            |
| Contiguous Property            | 49            |
| Uninhabitable property         | 43            |
| Vacant new inventory           | 43            |
| Phased development             | 35            |
| Other                          | 104           |
| <b>Total</b>                   | <b>19,831</b> |

**Table 3: Residential Properties in North Cowichan by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 11,529        | 160            | 30            | 59                       | -            | 257        | 117        | 12,152        |
| Non-exempt   | 88            | 27             | 11            | 16                       | nr           | nr         | 12         | 154           |
| <b>Total</b> | <b>11,617</b> | <b>187</b>     | <b>41</b>     | <b>75</b>                | <b>nr</b>    | <b>257</b> | <b>129</b> | <b>12,306</b> |

**Table 4: Non-exempt Properties in the Cowichan Valley Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other    | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|----------|-----------|------------|
| Condominium   | nr          | nr             | nr            | 6                        | nr           | nr       | nr        | 6          |
| Detached Home | 44          | 17             | 5             | 12                       | nr           | nr       | 9         | 87         |
| Other         | 72          | 20             | nr            | nr                       | nr           | 6        | 7         | 105        |
| Townhouse     | nr          | 6              | nr            | nr                       | nr           | nr       | nr        | 6          |
| <b>Total</b>  | <b>116</b>  | <b>43</b>      | <b>5</b>      | <b>18</b>                | <b>nr</b>    | <b>6</b> | <b>16</b> | <b>204</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in North Cowichan**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other           | Total              |
|--------------|------------------|------------------|------------------|--------------------------|-----------------|-----------------|--------------------|
| <b>Total</b> | <b>\$213,000</b> | <b>\$142,000</b> | <b>\$238,000</b> | <b>\$333,000</b>         | <b>\$33,000</b> | <b>\$67,000</b> | <b>\$1,026,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# North Saanich

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in North Saanich by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 7,815        | 122            | 29            | 55                       | -            | 31        | 8,052        |
| Non-exempt   | 71           | 39             | 10            | 7                        | nr           | nr        | 127          |
| <b>Total</b> | <b>7,886</b> | <b>161</b>     | <b>39</b>     | <b>62</b>                | <b>nr</b>    | <b>31</b> | <b>8,179</b> |

**Table 2: Top Ten Exemptions Claimed in North Saanich**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 7,450        |
| Occupied by a tenant           | 626          |
| Construction or renovation     | 104          |
| Recently acquired or inherited | 76           |
| Contiguous Property            | 41           |
| Death of an owner              | 26           |
| Uninhabitable property         | 5            |
| Residential care facility      | 5            |
| Accessible by water            | nr           |
| Other                          | 29           |
| <b>Total</b>                   | <b>8,362</b> |

**Table 3: Residential Properties in North Saanich by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 4,586        | 66             | 16            | 30                       | -            | 33        | 48        | 4,779        |
| Non-exempt   | 24           | 25             | 7             | 6                        | nr           | nr        | nr        | 62           |
| <b>Total</b> | <b>4,610</b> | <b>91</b>      | <b>23</b>     | <b>36</b>                | <b>nr</b>    | <b>33</b> | <b>48</b> | <b>4,841</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in North Saanich**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined | Other           | Total              |
|--------------|------------------|------------------|------------------|--------------------------|--------------|-----------------|--------------------|
| <b>Total</b> | <b>\$156,000</b> | <b>\$390,000</b> | <b>\$309,000</b> | <b>\$291,000</b>         | <b>nr</b>    | <b>\$51,000</b> | <b>\$1,197,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
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**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
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**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.



# Oak Bay

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Oak Bay by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total         |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|---------------|
| Exempt       | 9,611        | 172            | 60            | 88                       | -            | 37        | 9,968         |
| Non-exempt   | 72           | 64             | 9             | 17                       | nr           | nr        | 162           |
| <b>Total</b> | <b>9,683</b> | <b>236</b>     | <b>69</b>     | <b>105</b>               | <b>nr</b>    | <b>37</b> | <b>10,130</b> |

**Table 2: Top Ten Exemptions Claimed in Oak Bay**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 8,907         |
| Occupied by a tenant           | 1,137         |
| Construction or renovation     | 127           |
| Recently acquired or inherited | 100           |
| Death of an owner              | 52            |
| Separation or divorce          | 10            |
| Contiguous Property            | 9             |
| Strata accommodation           | 7             |
| Residential care facility      | 6             |
| Other                          | 25            |
| <b>Total</b>                   | <b>10,380</b> |

**Table 3: Residential Properties in Oak Bay by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 5,958        | 87             | 36            | 56                       | -            | 45        | 74        | 6,256        |
| Non-exempt   | 30           | 34             | 5             | 8                        | nr           | nr        | 6         | 83           |
| <b>Total</b> | <b>5,988</b> | <b>121</b>     | <b>41</b>     | <b>64</b>                | <b>nr</b>    | <b>45</b> | <b>80</b> | <b>6,339</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Oak Bay**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other     | Total              |
|--------------|------------------|------------------|------------------|--------------------------|-----------------|-----------|--------------------|
| <b>Total</b> | <b>\$127,000</b> | <b>\$322,000</b> | <b>\$227,000</b> | <b>\$307,000</b>         | <b>\$72,000</b> | <b>nr</b> | <b>\$1,055,000</b> |

**General:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Pitt Meadows

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Pitt Meadows by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|-----------|---------------|
| Exempt       | 10,337        | 60             | 16            | 25                       | -            | 41        | 10,479        |
| Non-exempt   | 20            | nr             | nr            | 5                        | nr           | nr        | 25            |
| <b>Total</b> | <b>10,357</b> | <b>60</b>      | <b>16</b>     | <b>30</b>                | <b>nr</b>    | <b>41</b> | <b>10,504</b> |

**Table 2: Top Ten Exemptions Claimed in Pitt Meadows**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 9,390         |
| Occupied by a tenant           | 1,584         |
| Recently acquired or inherited | 78            |
| Construction or renovation     | 66            |
| Uninhabitable property         | 19            |
| Death of an owner              | 16            |
| Vacant new inventory           | 10            |
| Phased development             | 7             |
| Child daycare                  | 5             |
| Other                          | 21            |
| <b>Total</b>                   | <b>11,196</b> |

**Table 3: Residential Properties in Pitt Meadows by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 6,513        | 30             | 52            | 9                        | -            | 66        | 29        | 6,699        |
| Non-exempt   | 9            | nr             | nr            | nr                       | nr           | nr        | nr        | 9            |
| <b>Total</b> | <b>6,522</b> | <b>30</b>      | <b>52</b>     | <b>9</b>                 | <b>nr</b>    | <b>66</b> | <b>29</b> | <b>6,708</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Pitt Meadows**

|              | BC Resident     | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined    | Other           | Total            |
|--------------|-----------------|----------------|---------------|--------------------------|-----------------|-----------------|------------------|
| <b>Total</b> | <b>\$21,000</b> | <b>\$7,000</b> | <b>nr</b>     | <b>\$82,000</b>          | <b>\$15,000</b> | <b>\$67,000</b> | <b>\$192,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Port Coquitlam

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Port Coquitlam by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 31,273        | 270            | 106           | 156                      | -            | 103        | 31,908        |
| Non-exempt   | 43            | 8              | 8             | 18                       | nr           | nr         | 77            |
| <b>Total</b> | <b>31,316</b> | <b>278</b>     | <b>114</b>    | <b>174</b>               | <b>nr</b>    | <b>103</b> | <b>31,985</b> |

**Table 2: Top Ten Exemptions Claimed in Port Coquitlam**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 27,786        |
| Occupied by a tenant           | 5,493         |
| Recently acquired or inherited | 261           |
| Construction or renovation     | 149           |
| Death of an owner              | 61            |
| Uninhabitable property         | 38            |
| Separation or divorce          | 19            |
| Vacant new inventory           | 13            |
| Phased development             | 12            |
| Other                          | 67            |
| <b>Total</b>                   | <b>33,899</b> |

**Table 3: Residential Properties in Port Coquitlam by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 19,740        | 136            | 70            | 98                       | -            | 516        | 134        | 20,694        |
| Non-exempt   | 13            | nr             | nr            | 7                        | nr           | nr         | 10         | 30            |
| <b>Total</b> | <b>19,753</b> | <b>136</b>     | <b>70</b>     | <b>105</b>               | <b>nr</b>    | <b>516</b> | <b>144</b> | <b>20,724</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Port Coquitlam**

|              | BC Resident     | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined | Other           | Total            |
|--------------|-----------------|-----------------|-----------------|--------------------------|--------------|-----------------|------------------|
| <b>Total</b> | <b>\$34,000</b> | <b>\$10,000</b> | <b>\$34,000</b> | <b>\$158,000</b>         | <b>nr</b>    | <b>\$92,000</b> | <b>\$328,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Port Moody

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Port Moody by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|-----------|---------------|
| Exempt       | 19,271        | 265            | 108           | 158                      | -            | 66        | 19,868        |
| Non-exempt   | 43            | 15             | 7             | 13                       | nr           | nr        | 78            |
| <b>Total</b> | <b>19,314</b> | <b>280</b>     | <b>115</b>    | <b>171</b>               | <b>nr</b>    | <b>66</b> | <b>19,946</b> |

**Table 2: Top Ten Exemptions Claimed in Port Moody**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 16,468        |
| Occupied by a tenant           | 3,839         |
| Recently acquired or inherited | 361           |
| Construction or renovation     | 125           |
| Phased development             | 74            |
| Death of an owner              | 33            |
| Vacant new inventory           | 30            |
| Separation or divorce          | 14            |
| Uninhabitable property         | 9             |
| Other                          | 51            |
| <b>Total</b>                   | <b>21,004</b> |

**Table 3: Residential Properties in Port Moody by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 12,367        | 209            | 72            | 98                       | -            | 111        | 104        | 12,961        |
| Non-exempt   | 16            | 9              | nr            | 7                        | nr           | 57         | nr         | 89            |
| <b>Total</b> | <b>12,383</b> | <b>218</b>     | <b>72</b>     | <b>105</b>               | <b>nr</b>    | <b>168</b> | <b>104</b> | <b>13,050</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Port Moody**

|              | BC Resident      | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other              | Total              |
|--------------|------------------|-----------------|------------------|--------------------------|-----------------|--------------------|--------------------|
| <b>Total</b> | <b>\$224,000</b> | <b>\$45,000</b> | <b>\$133,000</b> | <b>\$191,000</b>         | <b>\$35,000</b> | <b>\$1,089,000</b> | <b>\$1,717,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
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**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
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- 'Undetermined' owners are those who have paid tax without declaring.



# Richmond

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Richmond by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total          |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|----------------|
| Exempt       | 97,164        | 1,625          | 2,404         | 2,348                    | -            | 421        | 103,962        |
| Non-exempt   | 345           | 83             | 133           | 194                      | 53           | 9          | 817            |
| <b>Total</b> | <b>97,509</b> | <b>1,708</b>   | <b>2,537</b>  | <b>2,542</b>             | <b>53</b>    | <b>430</b> | <b>104,779</b> |

**Table 2: Top Ten Exemptions Claimed in Richmond**

| Exemption Claimed:             | Count          |
|--------------------------------|----------------|
| Principal residence            | 86,391         |
| Occupied by a tenant           | 27,355         |
| Recently acquired or inherited | 1,200          |
| Construction or renovation     | 701            |
| Vacant new inventory           | 454            |
| Death of an owner              | 229            |
| Uninhabitable property         | 197            |
| Phased development             | 72             |
| Separation or divorce          | 64             |
| Other                          | 314            |
| <b>Total</b>                   | <b>116,977</b> |

**Table 3: Residential Properties in Richmond by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed        | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|--------------|--------------|---------------|
| Exempt       | 70,748        | 1,061          | 2,020         | 1,786                    | -            | 1,130        | 1,100        | 77,845        |
| Non-exempt   | 250           | 51             | 83            | 132                      | 38           | 8            | 48           | 610           |
| <b>Total</b> | <b>70,998</b> | <b>1,112</b>   | <b>2,103</b>  | <b>1,918</b>             | <b>38</b>    | <b>1,138</b> | <b>1,148</b> | <b>78,455</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Richmond**

|              | BC Resident        | Other Canadian   | Foreign Owner      | Untaxed Worldwide Earner | Undetermined     | Other           | Total              |
|--------------|--------------------|------------------|--------------------|--------------------------|------------------|-----------------|--------------------|
| <b>Total</b> | <b>\$1,324,000</b> | <b>\$271,000</b> | <b>\$1,895,000</b> | <b>\$3,464,000</b>       | <b>\$924,000</b> | <b>\$99,000</b> | <b>\$7,977,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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**Table 4:**

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- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Saanich

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Saanich by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 56,304        | 1,037          | 371           | 337                      | -            | 206        | 58,255        |
| Non-exempt   | 200           | 75             | 17            | 29                       | 8            | nr         | 329           |
| <b>Total</b> | <b>56,504</b> | <b>1,112</b>   | <b>388</b>    | <b>366</b>               | <b>8</b>     | <b>206</b> | <b>58,584</b> |

**Table 2: Top Ten Exemptions Claimed in Saanich**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 50,696        |
| Occupied by a tenant           | 11,870        |
| Recently acquired or inherited | 447           |
| Construction or renovation     | 339           |
| Death of an owner              | 247           |
| Vacant new inventory           | 68            |
| Contiguous Property            | 58            |
| Uninhabitable property         | 44            |
| Separation or divorce          | 37            |
| Other                          | 146           |
| <b>Total</b>                   | <b>63,952</b> |

**Table 3: Residential Properties in Saanich by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 36,677        | 602            | 247           | 179                      | -            | 295        | 437        | 38,437        |
| Non-exempt   | 51            | 37             | 12            | 18                       | 5            | nr         | 12         | 135           |
| <b>Total</b> | <b>36,728</b> | <b>639</b>     | <b>259</b>    | <b>197</b>               | <b>5</b>     | <b>295</b> | <b>449</b> | <b>38,572</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Saanich**

|              | BC Resident      | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other           | Total              |
|--------------|------------------|------------------|------------------|--------------------------|------------------|-----------------|--------------------|
| <b>Total</b> | <b>\$202,000</b> | <b>\$261,000</b> | <b>\$279,000</b> | <b>\$504,000</b>         | <b>\$103,000</b> | <b>\$11,000</b> | <b>\$1,360,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Sidney

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Sidney by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 7,991        | 198            | 16            | 50                       | -            | 53        | 8,308        |
| Non-exempt   | 80           | 102            | 8             | 6                        | nr           | nr        | 196          |
| <b>Total</b> | <b>8,071</b> | <b>300</b>     | <b>24</b>     | <b>56</b>                | <b>nr</b>    | <b>53</b> | <b>8,504</b> |

**Table 2: Top Ten Exemptions Claimed in Sidney**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 6,992        |
| Occupied by a tenant           | 1,580        |
| Recently acquired or inherited | 124          |
| Construction or renovation     | 53           |
| Death of an owner              | 46           |
| Residential care facility      | 9            |
| Uninhabitable property         | 8            |
| Commuter Spouse - work         | 8            |
| Vacant new inventory           | 8            |
| Other                          | 41           |
| <b>Total</b>                   | <b>8,869</b> |

**Table 3: Residential Properties in Sidney by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 5,280        | 178            | 50            | 35                       | -            | 66        | 66        | 5,675        |
| Non-exempt   | 41           | 59             | 5             | nr                       | nr           | nr        | nr        | 105          |
| <b>Total</b> | <b>5,321</b> | <b>237</b>     | <b>55</b>     | <b>35</b>                | <b>nr</b>    | <b>66</b> | <b>66</b> | <b>5,780</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Sidney**

|              | BC Resident     | Other Canadian   | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|-----------------|------------------|-----------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$96,000</b> | <b>\$319,000</b> | <b>\$93,000</b> | <b>\$100,000</b>         | <b>\$29,000</b> | <b>nr</b> | <b>\$637,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Sooke

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Sooke by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 8,317        | 242            | 38            | 46                       | -            | 65        | 8,708        |
| Non-exempt   | 89           | 32             | 11            | 6                        | nr           | nr        | 138          |
| <b>Total</b> | <b>8,406</b> | <b>274</b>     | <b>49</b>     | <b>52</b>                | <b>nr</b>    | <b>65</b> | <b>8,846</b> |

**Table 2: Top Ten Exemptions Claimed in Sooke**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 7,332        |
| Occupied by a tenant           | 1,597        |
| Construction or renovation     | 281          |
| Recently acquired or inherited | 98           |
| Strata accommodation           | 80           |
| Vacant new inventory           | 33           |
| Phased development             | 32           |
| Contiguous Property            | 31           |
| Uninhabitable property         | 26           |
| Other                          | 59           |
| <b>Total</b>                   | <b>9,569</b> |

**Table 3: Residential Properties in Sooke by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|------------|-----------|--------------|
| Exempt       | 5,326        | 113            | 19            | 31                       | -            | 104        | 83        | 5,676        |
| Non-exempt   | 54           | 20             | nr            | nr                       | nr           | nr         | 5         | 79           |
| <b>Total</b> | <b>5,380</b> | <b>133</b>     | <b>19</b>     | <b>31</b>                | <b>nr</b>    | <b>104</b> | <b>88</b> | <b>5,755</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Sooke**

|              | BC Resident      | Other Canadian  | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total            |
|--------------|------------------|-----------------|-----------------|--------------------------|-----------------|-----------|------------------|
| <b>Total</b> | <b>\$145,000</b> | <b>\$99,000</b> | <b>\$68,000</b> | <b>\$70,000</b>          | <b>\$15,000</b> | <b>nr</b> | <b>\$397,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.



# Surrey

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Surrey by Owner Type and Exemption Status**

|              | BC Resident    | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total          |
|--------------|----------------|----------------|---------------|--------------------------|--------------|------------|----------------|
| Exempt       | 233,214        | 2,670          | 1,141         | 1,648                    | -            | 987        | 239,660        |
| Non-exempt   | 482            | 84             | 73            | 117                      | 35           | 11         | 802            |
| <b>Total</b> | <b>233,696</b> | <b>2,754</b>   | <b>1,214</b>  | <b>1,765</b>             | <b>35</b>    | <b>998</b> | <b>240,462</b> |

**Table 2: Top Ten Exemptions Claimed in Surrey**

| Exemption Claimed:             | Count          |
|--------------------------------|----------------|
| Principal residence            | 211,551        |
| Occupied by a tenant           | 52,765         |
| Construction or renovation     | 2,697          |
| Recently acquired or inherited | 2,372          |
| Death of an owner              | 458            |
| Vacant new inventory           | 448            |
| Phased development             | 439            |
| Uninhabitable property         | 306            |
| Contiguous Property            | 118            |
| Other                          | 585            |
| <b>Total</b>                   | <b>271,739</b> |

**Table 3: Residential Properties in Surrey by Property Owner Type and Exemption Status**

|              | BC Resident    | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed        | Total          |
|--------------|----------------|----------------|---------------|--------------------------|--------------|--------------|--------------|----------------|
| Exempt       | 150,539        | 1,456          | 765           | 1,123                    | -            | 1,884        | 1,348        | 157,115        |
| Non-exempt   | 233            | 35             | 28            | 68                       | 17           | 14           | 82           | 477            |
| <b>Total</b> | <b>150,772</b> | <b>1,491</b>   | <b>793</b>    | <b>1,191</b>             | <b>17</b>    | <b>1,898</b> | <b>1,430</b> | <b>157,592</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Surrey**

|              | BC Resident        | Other Canadian   | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|--------------------|------------------|------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$1,674,000</b> | <b>\$231,000</b> | <b>\$671,000</b> | <b>\$2,228,000</b>       | <b>\$354,000</b> | <b>\$187,000</b> | <b>\$5,345,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

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- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
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**Table 1:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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**Table 4:**

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- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Squamish

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Squamish by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|-----------|---------------|
| Exempt       | 11,392        | 315            | 103           | 119                      | -            | 91        | 12,020        |
| Non-exempt   | 65            | 14             | 29            | 27                       | 5            | nr        | 140           |
| <b>Total</b> | <b>11,457</b> | <b>329</b>     | <b>132</b>    | <b>146</b>               | <b>5</b>     | <b>91</b> | <b>12,160</b> |

**Table 2: Top Ten Exemptions Claimed in Squamish**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 9,624         |
| Occupied by a tenant           | 3,245         |
| Construction or renovation     | 179           |
| Recently acquired or inherited | 168           |
| Vacant new inventory           | 47            |
| Death of an owner              | 27            |
| Phased development             | 20            |
| Indigenous Nation trustee      | 19            |
| Separation or divorce          | 19            |
| Other                          | 72            |
| <b>Total</b>                   | <b>13,420</b> |

**Table 3: Residential Properties in Squamish by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Exempt       | 7,567        | 115            | 148           | 95                       | -            | 136        | 166        | 8,227        |
| Non-exempt   | 45           | 9              | 18            | 12                       | nr           | nr         | 11         | 95           |
| <b>Total</b> | <b>7,612</b> | <b>124</b>     | <b>166</b>    | <b>107</b>               | <b>nr</b>    | <b>136</b> | <b>177</b> | <b>8,322</b> |

**Table 4: Non-exempt Properties in the Squamish-Lillooet Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total     |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|-----------|
| Condominium   | 12          | nr             | nr            | nr                       | nr           | nr        | nr        | 12        |
| Detached Home | nr          | nr             | 7             | nr                       | nr           | nr        | nr        | 7         |
| Other         | 26          | nr             | nr            | nr                       | nr           | nr        | nr        | 26        |
| Townhouse     | nr          | nr             | 5             | 10                       | nr           | nr        | nr        | 15        |
| <b>Total</b>  | <b>38</b>   | <b>nr</b>      | <b>12</b>     | <b>10</b>                | <b>nr</b>    | <b>nr</b> | <b>nr</b> | <b>60</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Squamish**

|              | BC Resident      | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other          | Total              |
|--------------|------------------|-----------------|------------------|--------------------------|-----------------|----------------|--------------------|
| <b>Total</b> | <b>\$167,000</b> | <b>\$72,000</b> | <b>\$518,000</b> | <b>\$384,000</b>         | <b>\$55,000</b> | <b>\$9,000</b> | <b>\$1,205,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Township of Langley

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Township of Langley by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 72,294        | 784            | 192           | 368                      | -            | 539        | 74,177        |
| Non-exempt   | 186           | 20             | 23            | 24                       | 14           | nr         | 267           |
| <b>Total</b> | <b>72,480</b> | <b>804</b>     | <b>215</b>    | <b>392</b>               | <b>14</b>    | <b>539</b> | <b>74,444</b> |

**Table 2: Top Ten Exemptions Claimed in Township of Langley**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 64,168        |
| Occupied by a tenant           | 11,987        |
| Construction or renovation     | 1,238         |
| Recently acquired or inherited | 876           |
| Vacant new inventory           | 173           |
| Phased development             | 160           |
| Death of an owner              | 149           |
| Uninhabitable property         | 66            |
| Separation or divorce          | 39            |
| Other                          | 165           |
| <b>Total</b>                   | <b>79,021</b> |

**Table 3: Residential Properties in Township of Langley by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|--------------|------------|---------------|
| Exempt       | 43,919        | 624            | 128           | 220                      | -            | 1,011        | 330        | 46,232        |
| Non-exempt   | 95            | 9              | 11            | 13                       | nr           | 7            | 17         | 152           |
| <b>Total</b> | <b>44,014</b> | <b>633</b>     | <b>139</b>    | <b>233</b>               | <b>nr</b>    | <b>1,018</b> | <b>347</b> | <b>46,384</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Township of Langley**

|              | BC Resident        | Other Canadian  | Foreign Owner    | Untaxed Worldwide Earner | Undetermined    | Other            | Total              |
|--------------|--------------------|-----------------|------------------|--------------------------|-----------------|------------------|--------------------|
| <b>Total</b> | <b>\$1,069,000</b> | <b>\$81,000</b> | <b>\$344,000</b> | <b>\$399,000</b>         | <b>\$40,000</b> | <b>\$158,000</b> | <b>\$2,091,000</b> |

**General:**

- All data is as of October 1, 2024 and includes data from owners with declarations as well as owners who have paid the SVT without declaring.

**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
- Cells that have been suppressed are not included in the final total which could be used to calculate a suppressed number.

**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.
- 'Undetermined' owners are those who have paid tax without declaring.

# Vancouver

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Vancouver by Owner Type and Exemption Status**

|              | BC Resident    | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Total          |
|--------------|----------------|----------------|---------------|--------------------------|--------------|--------------|----------------|
| Exempt       | 229,413        | 5,993          | 4,564         | 6,141                    | -            | 1,914        | 248,025        |
| Non-exempt   | 724            | 123            | 190           | 234                      | 56           | 14           | 1,341          |
| <b>Total</b> | <b>230,137</b> | <b>6,116</b>   | <b>4,754</b>  | <b>6,375</b>             | <b>56</b>    | <b>1,928</b> | <b>249,366</b> |

**Table 2: Top Ten Exemptions Claimed in Vancouver**

| Exemption Claimed:             | Count          |
|--------------------------------|----------------|
| Principal residence            | 190,356        |
| Occupied by a tenant           | 98,777         |
| Recently acquired or inherited | 2,962          |
| Construction or renovation     | 2,419          |
| Death of an owner              | 796            |
| Vacant new inventory           | 652            |
| Strata accommodation           | 639            |
| Uninhabitable property         | 140            |
| Separation or divorce          | 113            |
| Other                          | 619            |
| <b>Total</b>                   | <b>297,473</b> |

**Table 3: Residential Properties in Vancouver by Property Owner Type and Exemption Status**

|              | BC Resident    | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other        | Mixed        | Total          |
|--------------|----------------|----------------|---------------|--------------------------|--------------|--------------|--------------|----------------|
| Exempt       | 176,448        | 3,895          | 3,766         | 5,280                    | -            | 5,666        | 2,974        | 198,029        |
| Non-exempt   | 218            | 67             | 125           | 139                      | 50           | 16           | 64           | 679            |
| <b>Total</b> | <b>176,666</b> | <b>3,962</b>   | <b>3,891</b>  | <b>5,419</b>             | <b>50</b>    | <b>5,682</b> | <b>3,038</b> | <b>198,708</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Vancouver**

|              | BC Resident        | Other Canadian   | Foreign Owner      | Untaxed Worldwide Earner | Undetermined       | Other            | Total               |
|--------------|--------------------|------------------|--------------------|--------------------------|--------------------|------------------|---------------------|
| <b>Total</b> | <b>\$1,075,000</b> | <b>\$795,000</b> | <b>\$4,509,000</b> | <b>\$5,762,000</b>       | <b>\$1,801,000</b> | <b>\$528,000</b> | <b>\$14,470,000</b> |

**General:**

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**Data Suppression:**

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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**Table 4:**

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- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

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- 'Undetermined' owners are those who have paid tax without declaring.



# Victoria

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in Victoria by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 34,930        | 1,621          | 289           | 406                      | -            | 326        | 37,572        |
| Non-exempt   | 563           | 381            | 64            | 51                       | 28           | 9          | 1,096         |
| <b>Total</b> | <b>35,493</b> | <b>2,002</b>   | <b>353</b>    | <b>457</b>               | <b>28</b>    | <b>335</b> | <b>38,668</b> |

**Table 2: Top Ten Exemptions Claimed in Victoria**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 27,261        |
| Occupied by a tenant           | 13,095        |
| Recently acquired or inherited | 636           |
| Construction or renovation     | 246           |
| Death of an owner              | 178           |
| Strata accommodation           | 104           |
| Vacant new inventory           | 99            |
| Commuter Spouse - work         | 51            |
| Separation or divorce          | 32            |
| Other                          | 172           |
| <b>Total</b>                   | <b>41,874</b> |

**Table 3: Residential Properties in Victoria by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 24,901        | 1,067          | 225           | 497                      | -            | 522        | 412        | 27,624        |
| Non-exempt   | 351           | 230            | 39            | 32                       | 13           | 10         | 15         | 690           |
| <b>Total</b> | <b>25,252</b> | <b>1,297</b>   | <b>264</b>    | <b>529</b>               | <b>13</b>    | <b>532</b> | <b>427</b> | <b>28,314</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in Victoria**

|              | BC Resident      | Other Canadian     | Foreign Owner    | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|------------------|--------------------|------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$696,000</b> | <b>\$1,157,000</b> | <b>\$746,000</b> | <b>\$835,000</b>         | <b>\$267,000</b> | <b>\$667,000</b> | <b>\$4,368,000</b> |

**General:**

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**Data Suppression:**

- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of 5 entities per cell is required in order for the data to be released.
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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

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- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
- Data has been suppressed (i.e., nr = not released) when there are possible instances of residual disclosure of personal taxpayer information. In order to protect taxpayer privacy a minimum of \$1,000 in revenue per cell is required in order for the data to be released.
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- 'Undetermined' owners are those who have paid tax without declaring.

# View Royal

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in View Royal by Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|--------------|
| Exempt       | 5,762        | 123            | 7             | 27                       | -            | 22        | 5,941        |
| Non-exempt   | 12           | nr             | nr            | nr                       | nr           | nr        | 12           |
| <b>Total</b> | <b>5,774</b> | <b>123</b>     | <b>7</b>      | <b>27</b>                | <b>nr</b>    | <b>22</b> | <b>5,953</b> |

**Table 2: Top Ten Exemptions Claimed in View Royal**

| Exemption Claimed:             | Count        |
|--------------------------------|--------------|
| Principal residence            | 5,165        |
| Occupied by a tenant           | 898          |
| Recently acquired or inherited | 56           |
| Construction or renovation     | 46           |
| Death of an owner              | 17           |
| Contiguous Property            | 10           |
| Uninhabitable property         | 5            |
| Child daycare                  | nr           |
| Residential care facility      | nr           |
| Other                          | 10           |
| <b>Total</b>                   | <b>6,207</b> |

**Table 3: Residential Properties in View Royal by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Exempt       | 3,618        | 60             | nr            | 16                       | -            | 29        | 36        | 3,759        |
| Non-exempt   | nr           | nr             | nr            | nr                       | nr           | nr        | nr        | nr           |
| <b>Total</b> | <b>3,618</b> | <b>60</b>      | <b>nr</b>     | <b>16</b>                | <b>nr</b>    | <b>29</b> | <b>36</b> | <b>3,759</b> |

**Table 4: Non-exempt Properties in the Capital Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total        |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|--------------|
| Condominium   | 402         | 347            | 52            | 44                       | 15           | 9         | 23        | 892          |
| Detached Home | 97          | 70             | 13            | 32                       | 15           | nr        | 25        | 252          |
| Other         | 128         | 11             | 12            | nr                       | nr           | 5         | 6         | 162          |
| Townhouse     | 26          | 38             | 5             | 11                       | 5            | nr        | 6         | 91           |
| <b>Total</b>  | <b>653</b>  | <b>466</b>     | <b>82</b>     | <b>87</b>                | <b>35</b>    | <b>14</b> | <b>60</b> | <b>1,397</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in View Royal**

|              | BC Resident     | Other Canadian | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total           |
|--------------|-----------------|----------------|-----------------|--------------------------|-----------------|-----------|-----------------|
| <b>Total</b> | <b>\$18,000</b> | <b>\$5,000</b> | <b>\$11,000</b> | <b>\$38,000</b>          | <b>\$12,000</b> | <b>nr</b> | <b>\$84,000</b> |

**General:**

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**Data Suppression:**

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**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
- Property types are derived from BC Assessment 'Actual Use' categories.
- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 5:**

- This table provides an estimate of how much revenue has been assessed for the 2023 calendar year in a given municipality, rounded to the nearest thousand dollars.
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- 'Undetermined' owners are those who have paid tax without declaring.

# West Kelowna

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in West Kelowna by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 20,570        | 791            | 40            | 94                       | -            | 134        | 21,629        |
| Non-exempt   | 153           | 146            | nr            | 22                       | 6            | nr         | 327           |
| <b>Total</b> | <b>20,723</b> | <b>937</b>     | <b>40</b>     | <b>116</b>               | <b>6</b>     | <b>134</b> | <b>21,956</b> |

**Table 2: Top Ten Exemptions Claimed in West Kelowna**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 18,521        |
| Occupied by a tenant           | 3,168         |
| Construction or renovation     | 466           |
| Strata accommodation           | 226           |
| Recently acquired or inherited | 203           |
| Vacant new inventory           | 94            |
| Death of an owner              | 66            |
| Uninhabitable property         | 56            |
| Phased development             | 30            |
| Other                          | 80            |
| <b>Total</b>                   | <b>22,910</b> |

**Table 3: Residential Properties in West Kelowna by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 12,530        | 503            | 17            | 57                       | -            | 206        | 153        | 13,466        |
| Non-exempt   | 89            | 83             | nr            | 10                       | nr           | nr         | 10         | 192           |
| <b>Total</b> | <b>12,619</b> | <b>586</b>     | <b>17</b>     | <b>67</b>                | <b>nr</b>    | <b>206</b> | <b>163</b> | <b>13,658</b> |

**Table 4: Non-exempt Properties in the Central Okanagan Regional District by Property Owner Type and Property Type**

|               | BC Resident | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other     | Mixed     | Total      |
|---------------|-------------|----------------|---------------|--------------------------|--------------|-----------|-----------|------------|
| Condominium   | 112         | 137            | nr            | 7                        | 5            | 5         | 20        | 286        |
| Detached Home | 85          | 107            | 5             | 15                       | 6            | nr        | 21        | 239        |
| Other         | 84          | 19             | 6             | 5                        | nr           | 11        | nr        | 125        |
| Townhouse     | 47          | 60             | nr            | 6                        | nr           | nr        | 5         | 118        |
| <b>Total</b>  | <b>328</b>  | <b>323</b>     | <b>11</b>     | <b>33</b>                | <b>11</b>    | <b>16</b> | <b>46</b> | <b>768</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in West Kelowna**

|              | BC Resident      | Other Canadian   | Foreign Owner   | Untaxed Worldwide Earner | Undetermined    | Other     | Total              |
|--------------|------------------|------------------|-----------------|--------------------------|-----------------|-----------|--------------------|
| <b>Total</b> | <b>\$613,000</b> | <b>\$924,000</b> | <b>\$54,000</b> | <b>\$356,000</b>         | <b>\$35,000</b> | <b>nr</b> | <b>\$1,982,000</b> |

**General:**

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- This means the amount of information released in the various tables for each municipality will differ depending on the number of taxpayers or properties in a respective data cell.
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**Table 1:**

- 'Exempt' refers to owners who declare and do not pay any tax. This can occur if all properties are exempt, or if they have enough credits to offset the tax assessed on any properties that do not qualify for exemptions. 'Non-exempt' owners are those who declare and have to pay some tax, or have paid some tax without declaring. Owners who have paid tax without declaring have an 'Undetermined' owner type.
- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
- 'Non-exempt' means that at least one owner of the property has paid some amount of tax (net of credits).
- Property owner types are determined by including all declared owners of the property. If the property is owned by one distinct type of owner than the property owner type is the equivalent. A 'Mixed' property owner type means that the property has more than one distinct known owner type. An 'Undetermined' property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring. The 'Other' property owner type means all of the owners on the property are owners that do not have an individual owner type, such as widely held companies.

**Table 4:**

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
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**Table 5:**

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- 'Undetermined' owners are those who have paid tax without declaring.

## West Vancouver

### Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in West Vancouver by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 19,996        | 331            | 452           | 565                      | -            | 132        | 21,476        |
| Non-exempt   | 160           | 28             | 39            | 50                       | 14           | nr         | 291           |
| <b>Total</b> | <b>20,156</b> | <b>359</b>     | <b>491</b>    | <b>615</b>               | <b>14</b>    | <b>132</b> | <b>21,767</b> |

**Table 2: Top Ten Exemptions Claimed in West Vancouver**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 17,977        |
| Occupied by a tenant           | 4,404         |
| Construction or renovation     | 503           |
| Recently acquired or inherited | 276           |
| Phased development             | 132           |
| Death of an owner              | 112           |
| Vacant new inventory           | 76            |
| Uninhabitable property         | 51            |
| Contiguous Property            | 27            |
| Other                          | 72            |
| <b>Total</b>                   | <b>23,630</b> |

**Table 3: Residential Properties in West Vancouver by Property Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|------------|---------------|
| Exempt       | 14,262        | 343            | 431           | 420                      | -            | 207        | 211        | 15,874        |
| Non-exempt   | 69            | 17             | 33            | 32                       | 11           | 7          | 12         | 181           |
| <b>Total</b> | <b>14,331</b> | <b>360</b>     | <b>464</b>    | <b>452</b>               | <b>11</b>    | <b>214</b> | <b>223</b> | <b>16,055</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in West Vancouver**

|              | BC Resident        | Other Canadian   | Foreign Owner      | Untaxed Worldwide Earner | Undetermined     | Other            | Total              |
|--------------|--------------------|------------------|--------------------|--------------------------|------------------|------------------|--------------------|
| <b>Total</b> | <b>\$1,215,000</b> | <b>\$364,000</b> | <b>\$2,129,000</b> | <b>\$2,311,000</b>       | <b>\$602,000</b> | <b>\$350,000</b> | <b>\$6,971,000</b> |

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

**Table 2:**

- Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner does not necessarily require an exemption to be "exempt" from the tax; many owners have enough credits to bring their tax owing down to zero.

**Table 3:**

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**Table 4:**

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# White Rock

## Speculation and Vacancy Tax (SVT) Summary Tables

**Table 1: Owners Who Own Residential Properties in White Rock by Owner Type and Exemption Status**

|              | BC Resident   | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Total         |
|--------------|---------------|----------------|---------------|--------------------------|--------------|------------|---------------|
| Exempt       | 12,365        | 247            | 67            | 129                      | -            | 103        | 12,911        |
| Non-exempt   | 67            | 33             | nr            | 9                        | nr           | nr         | 109           |
| <b>Total</b> | <b>12,432</b> | <b>280</b>     | <b>67</b>     | <b>138</b>               | <b>nr</b>    | <b>103</b> | <b>13,020</b> |

**Table 2: Top Ten Exemptions Claimed in White Rock**

| Exemption Claimed:             | Count         |
|--------------------------------|---------------|
| Principal residence            | 10,158        |
| Occupied by a tenant           | 3,171         |
| Construction or renovation     | 158           |
| Vacant new inventory           | 152           |
| Recently acquired or inherited | 112           |
| Strata accommodation           | 66            |
| Death of an owner              | 53            |
| Uninhabitable property         | 19            |
| Residential care facility      | 9             |
| Other                          | 35            |
| <b>Total</b>                   | <b>13,933</b> |

**Table 3: Residential Properties in White Rock by Property Owner Type and Exemption Status**

|              | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|--------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Exempt       | 8,553        | 135            | 43            | 78                       | -            | 172        | 102        | 9,083        |
| Non-exempt   | 28           | 19             | nr            | 5                        | nr           | nr         | nr         | 52           |
| <b>Total</b> | <b>8,581</b> | <b>154</b>     | <b>43</b>     | <b>83</b>                | <b>nr</b>    | <b>172</b> | <b>102</b> | <b>9,135</b> |

**Table 4: Non-exempt Properties in the Metro Vancouver Regional District by Property Owner Type and Property Type**

|               | BC Resident  | Other Canadian | Foreign Owner | Untaxed Worldwide Earner | Undetermined | Other      | Mixed      | Total        |
|---------------|--------------|----------------|---------------|--------------------------|--------------|------------|------------|--------------|
| Condominium   | 753          | 240            | 306           | 321                      | 123          | 24         | 143        | 1,910        |
| Detached Home | 238          | 41             | 50            | 140                      | 30           | 12         | 110        | 621          |
| Other         | 335          | 11             | 23            | 12                       | 13           | 95         | 14         | 503          |
| Townhouse     | 102          | 27             | 56            | 87                       | 14           | 5          | 66         | 357          |
| <b>Total</b>  | <b>1,428</b> | <b>319</b>     | <b>435</b>    | <b>560</b>               | <b>180</b>   | <b>136</b> | <b>333</b> | <b>3,391</b> |

**Table 5: 2023 Calendar Year Revenue by Owner Type in White Rock**

|              | BC Resident     | Other Canadian   | Foreign Owner   | Untaxed Worldwide Earner | Undetermined | Other           | Total            |
|--------------|-----------------|------------------|-----------------|--------------------------|--------------|-----------------|------------------|
| <b>Total</b> | <b>\$73,000</b> | <b>\$103,000</b> | <b>\$21,000</b> | <b>\$127,000</b>         | <b>nr</b>    | <b>\$15,000</b> | <b>\$339,000</b> |

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# **Speculation and Vacancy Tax Annual Mayors' Consultation – Technical Briefing**

2023 Tax Year

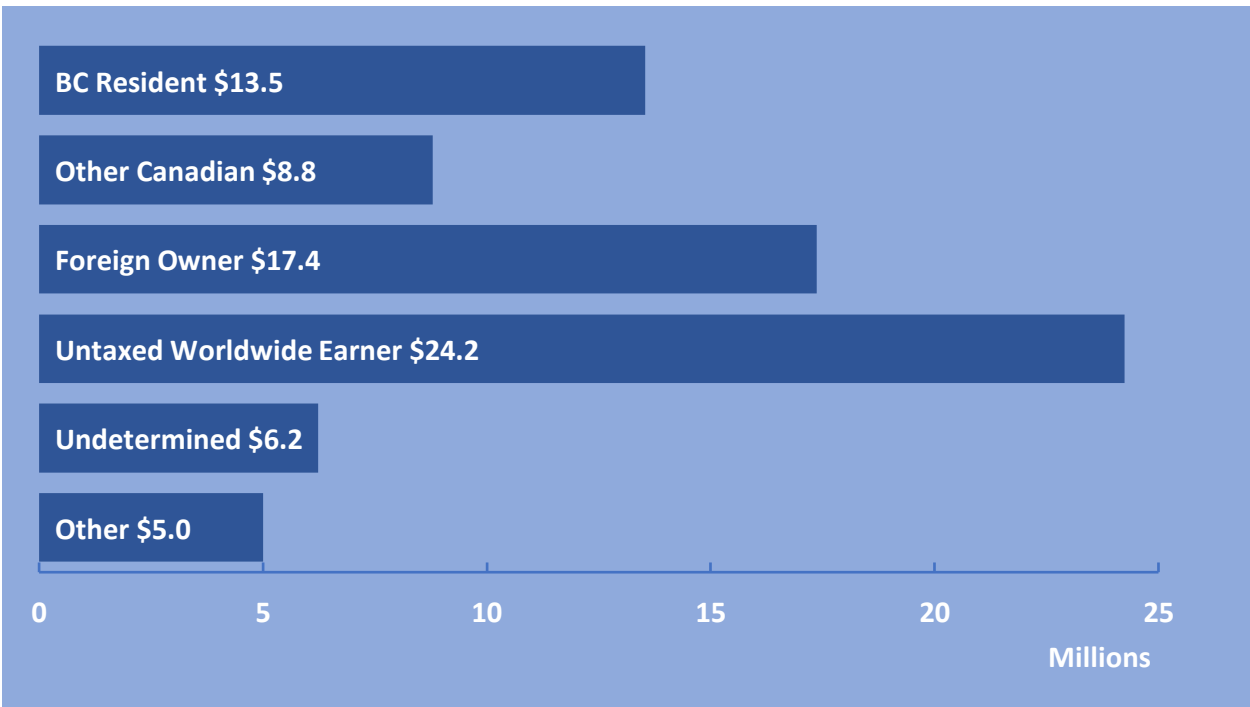
December 18, 2024

# Speculation and Vacancy Tax (SVT) – Key Facts

For 2023 (the sixth year of the tax), approximately 99.7 per cent of British Columbians are exempt from the tax.



The majority of SVT revenue received for 2023 comes from non-BC residents.



The “undetermined” owner type refers to those who have paid the SVT without declaring. Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. If their interest holders include more than one owner type, they are assigned to the “other” category.

## Housing Affordability

Housing affordability remains a top priority for the Province. We are investing \$7 billion over 10 years to increase housing supply and meet the targets set out in the four pillars of the refreshed housing plan, *Homes for People*: speeding up delivery, increasing the supply of attainable small-scale, multi-unit housing, helping people who need it most, and fighting speculation and profiteering.

Amid the most substantial interest rate hikes since the 1990s, BC's real estate market moderated in 2023, due in part to federal, provincial, and municipal housing measures. Total residential unit sales in BC declined 9.2% in 2023 with the average Multiple Listing Service (MLS) residential price decreasing 2.6% from the previous year. BC also recorded 50,490 housing starts in 2023, an all-time record in data going back to 1955.

Concrete steps we have taken to make housing more affordable for British Columbians include:

- Implementing legislation to further regulate short-term rentals.
- Amending zoning bylaws to deliver more housing for middle-class earners through the small-scale, multi-unit housing legislation.
- Creating designs for small-scale, multi-unit homes through the new Standardized Housing Design Project.
- Offering forgivable loans for homeowners to build and rent secondary suites to increase affordable rental supply faster.
- Building thousands of new student housing beds.
- Buying land near transit developments to build more homes for people.
- Protecting renters by tying the annual allowable rent increases to inflation.
- Providing extra support to renters through the renter's tax credit.
- Enacting legislation to authorize the Province to set housing targets in municipalities with the greatest need and highest projected population growth. To date, 30 municipalities have received housing target orders.
- Speeding up permitting to reduce costs and expedite building approvals.
- Providing more homes and supports for people experiencing or at risk of homelessness through the Belonging in B.C. plan.

- Launching BC Builds – a program that leverages government, community, and non-profit owned land with \$2 billion in low-cost financing and a commitment of \$950 million.
- Further expanding the SVT to 13 additional communities in 2024, following the expansion to six new communities in 2023, for a total of 59 SVT specified areas.
- Introducing the BC home flipping tax, which will take effect January 1, 2025, to discourage short-term housing speculation that drives up home prices.
- Exempting new, purpose-built rental buildings from the further 2% property transfer tax (PTT) in 2024 to encourage rental construction. Starting in 2025, through 2030, these properties will also be exempt from the general PTT.
- Making more people eligible for the first time home buyers' PTT exemption by increasing the threshold from \$500,000 to \$835,000, with the first \$500,000 completely exempt from the PTT.
- Increasing the threshold of the newly built home PTT exemption to \$1.1 million to encourage more construction of new homes.

### Year 6 Improvements

In year 6 of the SVT, the Province made the following legislative and regulatory changes to the tax:

- Expanded the SVT to 13 new municipalities, effective January 2024. Residential property owners in the following expansion communities will declare for the first time in 2025: City of Vernon, District of Coldstream, City of Penticton, District of Summerland, District of Lake Country, District of Peachland, City of Courtenay, Town of Comox, Village of Cumberland, City of Parksville, Town of Qualicum Beach, City of Salmon Arm, and City of Kamloops.
- Transferred the SVT responsibility from fee simple owners to registered leaseholders of a residential leasehold property.
- Extended the time the SVT administrator has to review late declarations and issue an assessment in these cases.

## Speculation and Vacancy Tax – Revenue

- Based on declarations and revenue received as of October 1, 2024, the SVT revenue for the 2023 calendar year was \$75.2 million.
- This figure includes revenue collected from the six new communities that were included in the SVT specified areas, starting in 2023: City of Duncan, District of North Cowichan, District of Squamish, Town of Ladysmith, Town of Lake Cowichan, and Village of Lions Bay.
- The SVT revenue forecast for 2024/2025 is \$86 million in the 2024/25 *First Quarterly Report*. [First Quarterly Report - September 2024 \(gov.bc.ca\)](https://gov.bc.ca)
- Actual annual revenue will continue to change as some property owners have yet to submit a declaration, and owners may amend a declaration for up to three calendar years.

Table 1: Tax Revenue<sup>1</sup> by Regional District, 2023

| Regional District | Tax Revenue         |
|-------------------|---------------------|
| Capital           | \$10,903,169        |
| Central Okanagan  | \$6,638,150         |
| Cowichan Valley   | \$1,277,473         |
| Fraser Valley     | \$2,643,633         |
| Metro Vancouver   | \$51,589,814        |
| Nanaimo           | \$920,541           |
| Squamish-Lillooet | \$1,205,084         |
| <b>Total</b>      | <b>\$75,177,863</b> |

Table 2: Tax Revenue by Owner Type, 2023

| Owner Type               | Tax Revenue         |
|--------------------------|---------------------|
| BC resident              | \$13,533,993        |
| Other Canadian           | \$8,790,866         |
| Foreign owner            | \$17,365,052        |
| Untaxed worldwide earner | \$24,241,930        |
| Undetermined             | \$6,237,381         |
| Other                    | \$5,008,641         |
| <b>Total</b>             | <b>\$75,177,863</b> |

<sup>1</sup> “Tax revenue” in all tables and graphs includes tax paid by declared owners and tax paid by owners who have paid without declaring (i.e., “undetermined” owners), as of October 1, 2024.

Table 3: SVT Revenue and BC Housing Expenditures (\$ million)<sup>2</sup>

| Regional District | SVT Revenue |             | BC Housing Total Expenditures <sup>3</sup> |                |
|-------------------|-------------|-------------|--|----------------|
|                   | 2022        | 2023        | 2022/2023                                  | 2023/2024      |
| Capital           | 11.4        | 10.9        | 188.6                                      | 200.5          |
| Central Okanagan  | 6.1         | 6.6         | 60.1                                       | 74.7           |
| Cowichan Valley   | -           | 1.3         | -  | 36.4           |
| Fraser Valley     | 2.5         | 2.6         | 85.1                                       | 115.0          |
| Metro Vancouver   | 60.8        | 51.6        | 988.4                                      | 1,300.1        |
| Nanaimo           | 1.0         | 0.9         | 43.8                                       | 40.1           |
| Squamish-Lillooet | -           | 1.2         | -  | 3.3            |
| <b>Total</b>      | <b>81.9</b> | <b>75.2</b> | <b>1,365.9</b>                             | <b>1,770.1</b> |

The *Special Accounts Appropriation and Control Act* requires that all revenue collected by the Province from the SVT goes into the Housing Priority Initiatives (HPI) special account and that the revenue be used to fund housing, shelter, or rental initiatives in the regional districts where the tax applies.

Funding for the HPI is generated through the SVT and property transfer tax. BC Housing is the primary recipient of funds from the HPI special account.

BC Housing also receives other funding to support government's investments in housing affordability. Funding from the HPI special account is provided for a range of affordable housing purposes, including:

- Renovating, constructing or maintaining housing or shelter;
- Acquiring or improving land that will be used for housing or shelter;
- Supporting housing, rental or shelter programs; and
- Providing loans for supportive housing or acquiring land for affordable housing.

BC Housing identifies potential affordable housing projects in part through collaboration with municipalities and by working with other partners.

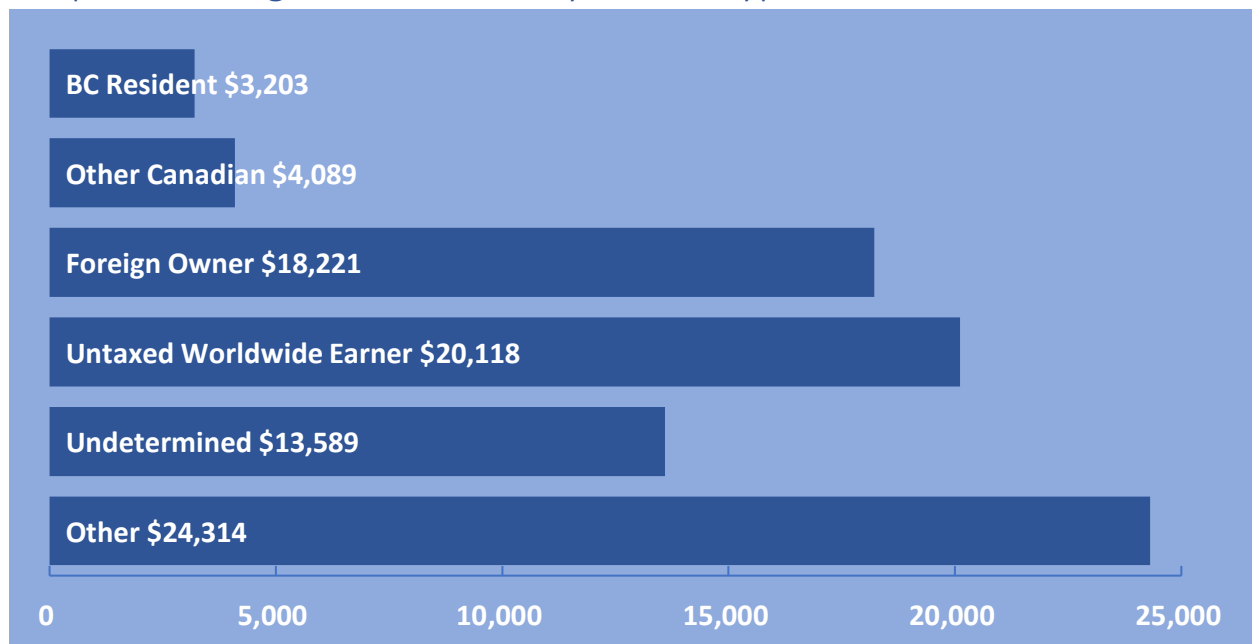
Tax revenue from "undetermined" owners (i.e., those who have paid the SVT without declaring), has been allocated to the respective regional districts based on the owners' property addresses.

<sup>2</sup> Columns may not add to total due to rounding.

<sup>3</sup> "Total expenditures" include all direct costs incurred to provide subsidized housing, including all costs that directly contribute to units (i.e., projects for new development, capital renewal projects, one-time grants, operating subsidies, rental assistance to societies and/or tenants).



Graph 1: Average Tax Revenue by Owner Type, 2023



Foreign owners and untaxed worldwide earners are taxed at a rate of 2 per cent.

BC residents and other Canadians are taxed at a rate of 0.5 per cent.

## Speculation and Vacancy Tax – Owners

Table 4: Number of Owners by Exemption Status, 2023

| Owner Type               | Exempt           | Non-exempt   | Total            |
|--------------------------|------------------|--------------|------------------|
| BC resident              | 1,507,556        | 3,872        | 1,511,428        |
| Other Canadian           | 27,923           | 2,100        | 30,023           |
| Foreign owner            | 14,594           | 919          | 15,513           |
| Untaxed worldwide earner | 17,716           | 1,184        | 18,900           |
| Undetermined             | -                | 432          | 432              |
| Other                    | 8,235            | 90           | 8,325            |
| <b>Total</b>             | <b>1,576,024</b> | <b>8,597</b> | <b>1,584,621</b> |

“Exempt” are owners who do not pay any tax. This can occur if all the properties owned by that owner are exempt, or if the owner has enough tax credits to offset the tax assessed on any properties that do not qualify for exemptions.

Owners who have yet to declare or pay are not included in the count of owners.

Table 5: Top 10 Exemptions Claimed

| Exemption Claimed              | 2022 count       | 2023 count       | 2022 to 2023 change |
|--------------------------------|------------------|------------------|---------------------|
| Principal residence            | 1,377,215        | 1,420,961        | 43,746              |
| Occupied by a tenant           | 407,670          | 425,891          | 18,221              |
| Recently acquired or inherited | 17,115           | 18,922           | 1,807               |
| Construction or renovation     | 19,651           | 18,531           | -1,120              |
| Death of an owner              | 4,299            | 4,694            | 395                 |
| Vacant new inventory           | 3,192            | 4,432            | 1,240               |
| Phased development             | 2,648            | 2,608            | -40                 |
| Uninhabitable property         | 1,963            | 1,940            | -23                 |
| Strata accommodation           | 1,866            | 1,877            | 11                  |
| Other                          | 5,862            | 5,995            | 133                 |
| <b>Total</b>                   | <b>1,841,481</b> | <b>1,905,851</b> | <b>64,370</b>       |

Exemptions are claimed by owners. Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner who does not qualify for an exemption may not be liable for the tax; many owners have a tax credit that brings their tax owing down to zero (e.g., where the property owned by BC residents is assessed at less than \$400,000).

The changes in exemption counts reflect the exemptions claimed by property owners in the six new communities who declared for the first time in 2024 (for the 2023 tax year). Some of the changes may also be due to net new properties from new housing supply.

Both 2022 and 2023 numbers are as of October 1, 2024. The 2022 column may not align with previous reports due to newly submitted or amended declarations, or improvements to data collection.

Table 6: Comparison in Non-exempt Owners, 2022 to 2023

| Owner Type               | 2022         | 2023         |
|--------------------------|--------------|--------------|
| BC resident              | 3,850        | 3,872        |
| Other Canadian           | 2,011        | 2,100        |
| Foreign owner            | 1,156        | 919          |
| Untaxed worldwide earner | 1,195        | 1,184        |
| Undetermined             | 816          | 432          |
| Other                    | 78           | 90           |
| <b>Total</b>             | <b>9,106</b> | <b>8,597</b> |

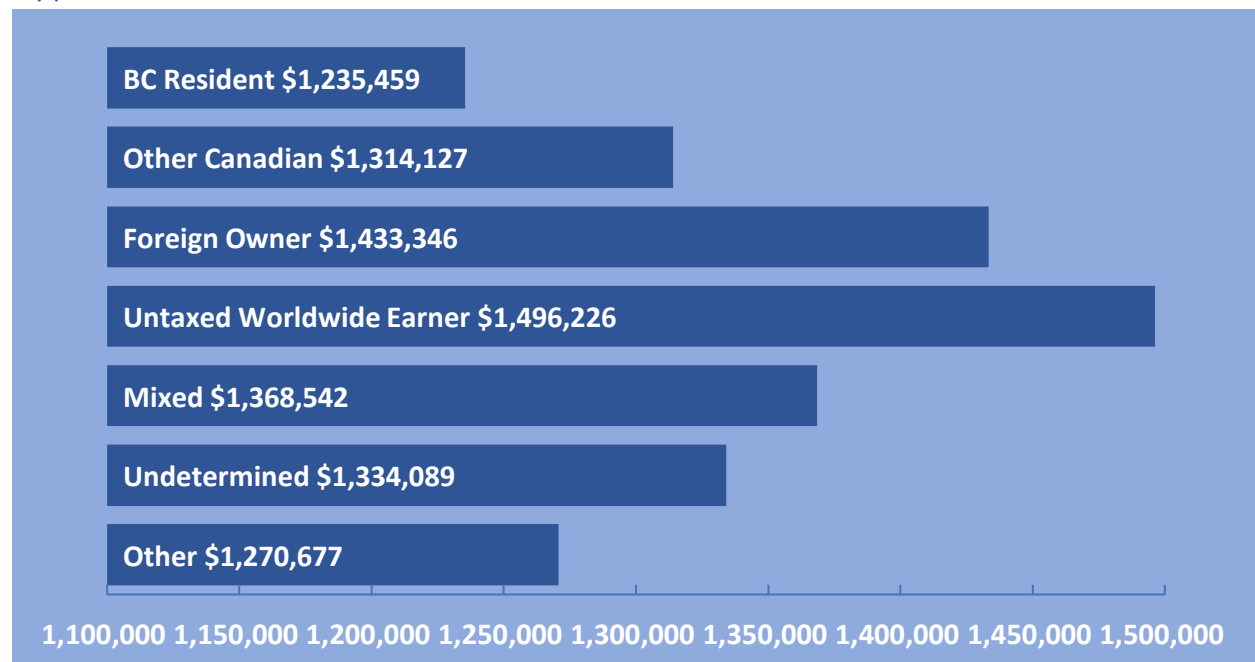
Both 2022 and 2023 data are as of October 1, 2024. The 2022 column may not align with previous reports due to newly submitted or amended declarations, or improvements to data collection.

## Speculation and Vacancy Tax – Properties

Table 7: Properties by Exemption Status and Owner Type, 2023

| Owner Type               | Exempt           | Non-exempt   | Total            |
|--------------------------|------------------|--------------|------------------|
| BC resident              | 1,099,856        | 2,890        | 1,102,746        |
| Other Canadian           | 18,549           | 1,238        | 19,787           |
| Foreign owner            | 11,977           | 584          | 12,561           |
| Untaxed worldwide earner | 14,464           | 765          | 15,229           |
| Mixed                    | 13,666           | 513          | 14,179           |
| Undetermined             | -                | 256          | 256              |
| Other                    | 21,572           | 208          | 21,780           |
| <b>Total</b>             | <b>1,180,084</b> | <b>6,454</b> | <b>1,186,538</b> |

Graph 2: Average Property Value of Non-exempt Properties by Owner Type, 2023



Property owner types are determined based on all declared owners of the property.

A property owned by one distinct type of owner is assigned that specific owner type.

A “mixed” property owner type means that the property has more than one distinct known owner type.

An “undetermined” property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring.

The “other” property owner type means all of the owners on the property are owners who do not have an individual owner type, such as widely held companies.

A property is considered non-exempt if one of the owners declared as non-exempt or paid the tax.

Table 8: Non-exempt Properties by Property Type, 2023

| Owner Type               | Condominium  | Detached Home | Townhouse  | Other Residential | Total        |
|--------------------------|--------------|---------------|------------|-------------------|--------------|
| BC resident              | 1,328        | 542           | 203        | 817               | 2,890        |
| Other Canadian           | 761          | 251           | 146        | 80                | 1,238        |
| Foreign owner            | 373          | 87            | 75         | 49                | 584          |
| Untaxed worldwide earner | 389          | 226           | 123        | 27                | 765          |
| Mixed                    | 196          | 191           | 89         | 37                | 513          |
| Undetermined             | 149          | 62            | 26         | 19                | 256          |
| Other                    | 38           | 24            | 5          | 141               | 208          |
| <b>Total</b>             | <b>3,234</b> | <b>1,383</b>  | <b>667</b> | <b>1,170</b>      | <b>6,454</b> |

Housing types are derived from BC Assessment's "Actual Use" categories.

"Other residential" housing types include those that do not fit into the categories of condominium, detached home, or townhouse (e.g., duplex).

Table 9: Comparison of Non-exempt Properties, 2022 to 2023

|  | 2022        | 2023        |
|--|-------------|-------------|
| Number of non-exempt properties        | 6,803       | 6,454       |
| Average value of non-exempt properties | \$1,350,627 | \$1,314,989 |
| Median value of non-exempt properties  | \$887,000   | \$881,000   |

Both 2022 and 2023 numbers are as of October 1, 2024.

Table 10: Changes to 2022 Non-exempt Properties in 2023<sup>4</sup>

| Changes                                     | Number of Properties |
|---|----------------------|
| Remains non-exempt                          | 4,220                |
| Change in title (sold), property now exempt | 702                  |
| Claims principal residence                  | 560                  |
| Claims occupied by tenant                   | 762                  |
| Claims other exemption                      | 493                  |
| <b>Total</b>                                | <b>6,803</b>         |

Non-exempt properties include properties with an undetermined owner type where an owner has paid the tax without declaring.

For the 2022 filing year, there were 6,803 properties where at least one owner was liable for the tax. Table 10 follows these properties and examines the status of these properties in 2023.

"Remains non-exempt" are properties that continue to have an owner who is liable for the tax in 2023.

<sup>4</sup> There is a small "other" category included in the total column for taxpaying properties in 2022 that were no longer candidates for the SVT in 2023 (e.g., the property folio number no longer existed due to subdivision).

“Change in title (sold), property now exempt” are properties that had a change in title (e.g., property sale), and were exempt in 2023.

“Claims principal residence” are properties where an owner claimed the principal residence exemption on the property in 2023.

“Claims occupied by tenant” are properties where an owner claimed a tenancy exemption in 2023.

“Claims other exemption” are properties where an owner claimed another exemption in 2023.

Properties with multiple owners who claimed multiple exemptions are only counted in one category. For example, if a property has one owner claiming the principal residence exemption and the other claiming the tenancy exemption, it is only assigned to the “claims principal residence” category.

**Table 11: Changes to 2022 Non-exempt Properties in 2023 – Foreign Owners and Untaxed Worldwide Earners Only<sup>5</sup>**

| <b>Changes</b>                          | <b>Foreign Owner</b> | <b>Untaxed Worldwide Earner</b> | <b>Foreign Owner &amp; Untaxed Worldwide Earner Mix</b> | <b>Total</b> |
|---|----------------------|---------------------------------|---|--------------|
| Remains non-exempt                      | 432                  | 420                             | 31  | 883          |
| Change in title (sold), property exempt | 89                   | 58                              | 7   | 154          |
| Claims principal residence              | 19                   | 114                             | 5   | 138          |
| Claims occupied by tenant               | 159                  | 126                             | 16  | 301          |
| Claims other exemption                  | 33                   | 93                              | 3   | 129          |
| <b>Total</b>                            | <b>734</b>           | <b>813</b>                      | <b>62</b>   | <b>1,609</b> |

For the 2022 filing year, there were 6,803 properties where at least one owner was liable for the tax. Table 11 identifies the 1,609 properties (of the 6,803) that had a foreign owner, an owner who was an untaxed worldwide earner, or a mix of both, and looks at what that owner type did in 2023.

<sup>5</sup> There is a small “other” category included in the total column for taxpaying properties in 2022 that were no longer candidates for the SVT in 2023 (e.g., the property folio number no longer existed due to subdivision).



January 3, 2025

TO: Mayor & Council of the City of Vernon

FOR YOUR CONSIDERATION

On behalf of the Board and leadership of the Vernon Upper Room Mission, we would like to formally request a letter of support endorsing our application for year-round dry shelter funding with BC Housing and our pursuit of capital and construction funding through various available government funds, foundations and private investments.

Given the significant impact these initiatives will have on addressing homelessness and providing much-needed housing options in our community, I am writing to request an official endorsement from the City of Vernon to help us with our funding applications.

The Vernon Upper Room Mission, founded in 1980, has served as a cornerstone of support for individuals in our community facing homelessness, poverty, and isolation. With 43 years of consistent and responsible fiscal management and operational leadership, the Mission continues to play a vital role in addressing the needs of Vernon's most vulnerable residents.

In response to the growing demand for shelter and housing in our city, the Upper Room Mission has acquired three adjacent lots on 27th Avenue in downtown Vernon. These properties, appropriately zoned for redevelopment, are central to the Society's visionary two-phase project. This initiative aims to deliver a range of critical services, including substance withdrawal management, recovery support (off-site), transitional (supportive) housing, and affordable housing.

The proposed redevelopment includes:

- A year-round dry shelter for both men and women.
- A 15-bed substance withdrawal management unit in partnership with a health authority.

- Over 100 units of sober living accommodations, ranging from studio apartments to one- and two-bedroom units, designed to meet diverse housing needs through a continuum of care.
- Ancillary support services, employment opportunities, and social enterprise initiatives.

The Upper Room Mission has demonstrated its commitment to meeting urgent community needs. For the past two years, it has operated a Winter Shelter Mat Program, providing essential bed spaces to address Vernon's rising homeless population. Supported by BC Housing, the Mission is also renovating its existing facility to enhance this program and establish a year-round dry shelter for men and women.

We deeply value the support and advice already provided by the planning team at the City of Vernon and ask that the Council endorse our applications for year-round dry shelter funding with BC Housing and our pursuit of capital and construction funding through various available government funds, foundations and private investments.

With respect and appreciation,

A handwritten signature in black ink, appearing to read 'Jacco de Vin', with a large, stylized initial 'J'.

**Jacco de Vin**

Executive Director

Vernon Upper Room Mission Society

250.549.1231 #102

[jaccodevin@vernonurm.org](mailto:jaccodevin@vernonurm.org)





## THE CORPORATION OF THE CITY OF VERNON

### **MINUTES OF THE ECONOMIC DEVELOPMENT ADVISORY COMMITTEE HELD OCTOBER 17, 2024 AT 3:30 PM OKANAGAN LAKE ROOM (COUNCIL CHAMBER)**

**PRESENT:** Jessica Wicks, Accelerate Okanagan Rep.  
Larry Olson, Province of BC Rep.  
Colin Wilson, UBCO Rep.  
Keelan Murtagh, Downtown Vernon Association Rep.  
Angie Lof, Okanagan College Rep.  
Laura Frank, RDNO Rep.  
Mayor Cumming  
Leigha Horsfield, Community Futures North Okanagan Rep.  
Dan Proulx, Greater Vernon Chamber of Commerce Rep.

**GUEST:** Alex Goodhew, Accelerate Okanagan

**ABSENT:** Annette Sharkey, Social Planning Council of North Okanagan Rep.

**STAFF:** John Perrott, Manager, Economic Development and Partnerships  
Gemma Patterson, Administrative Assistant  
Jennifer Pounder, Records/Committee Clerk

**ORDER** The meeting was called to order at 3:30 p.m.

**LAND  
ACKNOWLEDGEMENT** *As Chair of the City of Vernon's Economic Development Advisory Committee, and in the spirit of this gathering, I recognize the City of Vernon is located in the traditional territory of the Syilx people of the Okanagan Nation.*

**ADOPTION OF THE  
AGENDA** Moved by C. Wilson, seconded by K. Murtagh:

THAT the agenda of the October 17, 2024 Economic Development Advisory Committee meeting be adopted:

**CARRIED**

**ADOPTION OF THE  
MINUTES** Moved by L. Frank, seconded by D. Proulx:

THAT the minutes of the May 30, 2024 Economic Development Advisory Committee meeting be adopted:

**CARRIED**

**UNFINISHED BUSINESS:**

**NEW BUSINESS:**

**2024 ECONOMIC  
IMPACT STUDY**

Alex Goodhew, Accelerate Okanagan, provided the Committee with a 2024 Economic Impact Study presentation.

**PROJECT UPDATES**

J. Perrott, Manager, Economic Development and Partnerships, provided the Committee with an update on recent projects.

**INFORMATION ITEMS:**

**NEXT MEETING**

The next meeting for the Economic Development Advisory Committee is set for December 5, 2024 at 3:30 p.m.

**ADJOURNMENT**

The meeting of the Economic Development Advisory Committee adjourned at 5:05 p.m.

**CERTIFIED CORRECT:**

 Chair