

EXPLANATION**A By-law to provide for a declaration regarding
tax relief from development potential for 2024**

The attached By-law will help implement Council's resolutions of October 18, 2023 regarding the continuation of the pilot development potential tax relief program for the 2024 tax year (the "2024 Pilot DPRP") as authorized by section 374.6 of the Vancouver Charter.

Director of Legal Services
December 12, 2023

BY-LAW NO. ____

**A By-law to provide for a declaration regarding
tax relief from development potential for 2024**

Whereas the Council of the City of Vancouver has approved, in principle, the continuation of the Pilot Development Potential Relief Program for the 2024 tax year to provide temporary tax relief to support independent businesses and community partners residing in certain under-developed Class 5 and 6 properties, with a focus on neighborhood retail along high streets, subject to City staff reporting back on final program details, including confirmation of eligibility via written declaration, THEREFORE;

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

1. This By-law may be referred to for convenience as the “Development Potential Tax Relief Declaration By-law, 2024”.

2. In this By-law:

“eligible arts and culture organization” means Vancouver-based artists, arts collectives or community cultural organizations involved in the production, creation, rehearsal or presentation of arts and culture including visual, performing, media, literary, craft or interdisciplinary arts; and

“eligible non-profit organization” means registered Vancouver-based non-profit societies, charitable organizations, or co-operatives in good standing with BC Registry Services or the Canadian Revenue Agency involved in the provision of information, referral or advocacy services, drop in or activity space, or food, clothing or other aid for social purposes.

3. Any by-law authorizing tax relief under section 374.6 of the Vancouver Charter must identify the properties for which relief is provided, and on October 18, 2023, Council approved, in principle, the 2024 Pilot Development Potential Relief Program (“2024 Pilot DPRP”) to exclude properties where the primary use, defined as over 50 per cent of the floor area, includes one or more of the following:

- Big box stores
- Billboards or signs
- Development presentation centres or temporary sales offices
- Financial services, including banks, credit unions, investment advisors, insurance and trust companies
- Gasoline stations
- Hotels
- International or national chains
- Manufacturing, production, wholesale, utility, communication, and logistics
 - except for floor area occupied by eligible arts and culture organizations or eligible non-profit organizations
- Neighborhood or regional shopping centres

- Office, including general office, health care office, health enhancement centre and laboratory
 - except for floor area occupied by eligible arts and culture organizations or eligible non-profit organizations
- Parking, including parking garages and surface parking
- Properties owned or operated by any government or its agent
- Redevelopment sites for which a rezoning has been approved in principle following a public hearing
- Storage or warehouse
 - except for floor area occupied by eligible arts and culture organizations or eligible non-profit organizations
- Vehicle dealer, auto service or car wash
 - except for floor area occupied by independent auto service.

4. Council hereby requires that property owners seeking for their property to be eligible for the 2024 Pilot DPRP must provide information on the allocation of floor area for each use.

5. The City may request additional documents to validate any information provided in the declaration form.

6. Council hereby excludes properties from the 2024 Pilot DPRP, unless 50 percent or more of the floor area of the property was in use, and declared to be in use, from October 1, 2023 to December 31, 2023.

7. Under section 374.6(3)(d) of the Vancouver Charter, Council hereby requires every owner of property eligible for the 2024 Pilot DPRP under any by-law enacted under section 374.6 to notify eligible occupants of that tax relief.

8. In accordance with Council policy, a property may only be considered to comply with sections 3, 4, 6 and 7 of this By-law, or otherwise be eligible for consideration for tax relief pursuant to section 374.6, if an owner, an owner under agreement, or an agent of the owner completes and returns to the City, no later than February 29, 2024, a declaration form generally in the form attached to this By-law as Schedule “A” indicating full compliance with the requirements of the declaration.

9. It is an offence under this By-law, punishable by a fine of up to \$10,000, to complete, file or provide a false declaration to the City.

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

ENACTED by Council this December 12, 2023

Mayor

City Clerk

Schedule "A"
2024 Development Potential Tax Relief Program
OWNER'S DECLARATION

In October 2023, Vancouver City Council approved, in principle, the continuation of the Pilot Development Potential Relief Program for the 2024 tax year ("2024 Pilot DPRP") to provide temporary tax relief to support independent businesses and community partners residing in certain under-developed Classes 5 and 6 properties, with a focus on neighborhood retail along high streets.

Council is scheduled to consider the 2024 Pilot DPRP, along with the Targeted Land Assessment Averaging Program, on March 12, 2024.

I understand and hereby acknowledge that this declaration is being made in order to help ensure that the identified property (the "Property") is eligible for consideration for tax relief under the proposed 2024 Pilot DPRP, as authorized by Council pursuant to section 374.6 of the Vancouver Charter.

NOTE: The Property will be considered for tax relief under section 374.6 only if all questions are answered in the affirmative and the completed form is submitted to and received by the City via web submission, email or mail no later than February 29, 2024.

Folio # (from notice)	###-###-##-####	
Access # (from notice)	###-###	

#	Statement	Response
1.	I hereby certify that I am a registered owner in fee simple, an owner under agreement, or an authorized agent or representative of an owner in fee simple of the Property, and that I am authorized to make this declaration regarding the Property.	<input type="checkbox"/> Yes <input type="checkbox"/> No
2.	I hereby declare that at least 50% of the floor area was in use/occupied from October 1, 2023 to December 31, 2023.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3.	I further declare that not more than 50% of the floor area was used for one or more of the following categories: <ul style="list-style-type: none"> • Big box stores • Billboards or signs • Development presentation centres or temporary sales offices • Financial services, including banks, credit unions, investment advisors, insurance and trust companies • Gasoline stations • Hotels 	<input type="checkbox"/> Yes <input type="checkbox"/> No

#	Statement	Response																						
	<ul style="list-style-type: none"> • International or national chains • Manufacturing, production, wholesale, utility, communication, and logistics <ul style="list-style-type: none"> ○ except for floor area occupied by eligible arts and culture organizations¹ or eligible non-profit organizations² • Neighborhood or regional shopping centres • Office, including general office, health care office, health enhancement centre and laboratory <ul style="list-style-type: none"> ○ except for floor area occupied by eligible arts and culture organizations¹ or eligible non-profit organizations² • Parking, including parking garages and surface parking • Properties owned or operated by any government or its agent • Redevelopment sites for which a rezoning has been approved in principle following a public hearing • Storage or warehouses <ul style="list-style-type: none"> ○ except for floor area occupied by eligible arts and culture organizations¹ or eligible non-profit organizations² • Vehicle dealers, auto service or car wash <ul style="list-style-type: none"> ○ except for floor area occupied by independent auto service 																							
4.	<p>If you answered “Yes” to question 3, please provide allocation of floor area by type of use as set out here:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Use</th> <th style="text-align: right; border-bottom: 1px solid black;">% of Floor Area</th> </tr> </thead> <tbody> <tr><td style="border-top: 1px dashed black;">Independent retail services</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Independent retail shops</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Independent bar and restaurant</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Independent theatre or other entertainment</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Independent auto service</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Eligible arts and culture organizations¹</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Eligible non-profit organizations²</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Other eligible uses:</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;"> (please specify)</td><td style="background-color: #cccccc;"></td></tr> <tr><td style="border-top: 1px dashed black;">Ineligible uses (must be not more than 50%):</td><td style="background-color: #cccccc;"></td></tr> </tbody> </table>	Use	% of Floor Area	Independent retail services		Independent retail shops		Independent bar and restaurant		Independent theatre or other entertainment		Independent auto service		Eligible arts and culture organizations ¹		Eligible non-profit organizations ²		Other eligible uses:		(please specify)		Ineligible uses (must be not more than 50%):		
Use	% of Floor Area																							
Independent retail services																								
Independent retail shops																								
Independent bar and restaurant																								
Independent theatre or other entertainment																								
Independent auto service																								
Eligible arts and culture organizations ¹																								
Eligible non-profit organizations ²																								
Other eligible uses:																								
(please specify)																								
Ineligible uses (must be not more than 50%):																								

¹ “eligible arts and culture organization” means Vancouver-based artists, arts collectives or community cultural organizations involved in the production, creation, rehearsal or presentation of arts and culture including visual, performing, media, literary, craft or interdisciplinary arts.

² “eligible non-profit organization” means registered Vancouver-based non-profit societies, charitable organizations, or co-operatives in good standing with BC Registry Services or the Canadian Revenue Agency involved in the provision of information, referral or advocacy services, drop in or activity space, or food, clothing or other aid for social purposes.

#	Statement	Response
5.	I acknowledge that any tenants or occupiers of the Property must be informed of any tax relief resulting from the 2024 Pilot DPRP or a By-law enacted under section 374.6 of the Vancouver Charter, and hereby undertake to inform them of any tax relief that may be provided for the Property.	<input type="checkbox"/> Yes <input type="checkbox"/> No
6.	I acknowledge that: <ol style="list-style-type: none"> 1. Under current legislation, tax relief under the 2024 Pilot DPRP only applies to the municipal general purpose tax levy, and does not apply to taxes levied by Other Taxing Authorities (e.g., Provincial School Tax, TransLink, Metro Vancouver, etc.). 2. Under current legislation, properties that receive tax relief under the 2024 Pilot DPRP are not eligible for Targeted Land Assessment Averaging. 3. Council is scheduled to consider the 2024 Pilot, along with the Targeted Land Assessment Averaging Program, on March 12, 2024, when program parameters and maximum limits on tax relief will be finalized. Should property owners or authorized agents decide to opt out of the 2024 Pilot DPRP, declaration forms submitted on or before February 29, 2024 can be withdrawn no later than March 31, 2024. 4. The eligibility of any property for relief under the 2024 Pilot DPRP is ultimately subject to Council approval scheduled for March 12, 2024. 	<input type="checkbox"/> Yes <input type="checkbox"/> No

IMPORTANT

The City may request additional documents to validate any information provided in the declaration form.

By signing this declaration, I am declaring that the contents of it are true, and that I am aware that it is unlawful and punishable by a fine of up to \$10,000 to complete, file, or provide a false declaration to the City.

Completed by:

NAME: _____

Authorized owner or agent (check one):

AUTHORIZED OWNER

AGENT

SIGNATURE: _____

PHONE NO.: _____

EMAIL: _____

DATED: _____