



## COUNCIL REPORT

Report Date: April 28, 2026  
Contact: Rob Evans  
Contact No.: 604.873.7472  
RTS No.: 18298  
VanRIMS No.: 08-2000-20  
Meeting Date: May 5, 2026  
[Submit comments to Council](#)

TO: Vancouver City Council  
FROM: Director of Finance  
SUBJECT: 2026 Property Taxation: Development Potential Relief Program By-law, Tax Rating By.laws, and Averaging Resolutions

### Recommendations

THAT Council approve, in principle the:

- a. 2026 Development Potential Tax Relief By-law, generally as set out in Appendix I;
- b. 2026 Rating By-law – General Purpose Tax, generally as set out in Appendix C, that establishes the 2026 municipal general purpose tax rates;
- c. 2026 Rating By-law – Metro Vancouver Regional District, generally as set out in Appendix D, that establishes the City’s Metro Vancouver Regional District tax rates;
- d. 2026 Averaging Resolutions, generally as set out in Appendices E, F, G, and H, that substitute the tax rates established by other taxing authorities to give effect to the City’s land assessment averaging program;

FURTHER THAT the Director of Legal Services, in consultation with the Director of Finance, be instructed to bring forward, for enactment or adoption, the by-laws and resolutions in accordance with this decision.

### Purpose and Executive Summary

The purpose of this report is to seek Council approval in principle of the tax by-laws and resolutions to implement Council’s previous approval of the 2026 tax levy and tax distribution, the 2026 Land Assessment Averaging By-law and approval in-principle of the 2026 Pilot Development Potential Relief Program (DPRP).

### **Council Authority/Previous Decisions**

- On [November 25, 2025](#), Council approved the [2026 Operating Budget](#) based on a Council-directed property tax increase of 0% ([RTS 17755](#)). Council subsequently [adopted](#) the [2026 Budget Resolution](#) specifying the 2026 General Purpose Tax Levy.
- On [March 10, 2026](#), Council approved in principle, the extension of the pilot DPRP in 2026 and approved the 2026 Land Assessment Averaging By-law ([By-law No. 14627](#)) to continue targeted 5-year land assessment averaging.
- On [April 14, 2026](#), Council approved a tax share of ~57.5% residential and ~42.5% non-residential ([RTS 18297](#)).

### **City Manager's Comments**

The City Manager concurs with the foregoing recommendations.

### **Context and Background**

s. 373(1) of the *Vancouver Charter* requires that Council, after considering the distribution of the municipal general purpose tax levy among property classes under s. 219(2), enacts a rating by-law that establishes the municipal general purpose tax rate for each property class.

s. 374.4(8) of the *Vancouver Charter* requires that, if land assessment averaging is applied for calculating the municipal general purpose tax levy, the same principle be applied to calculating taxes levied by Other Taxing Authorities (OTAs) through adopting averaging resolutions that substitute the tax rates established by OTAs to make the impact of land assessment averaging revenue neutral. This requirement does not apply to the Additional School Tax on high-value residential properties, which is based on BC Assessment values before application of land assessment averaging.

Pursuant to the *Local Government Act*, the City of Vancouver is required to make due provision for the amount of money requisitioned from it by the Metro Vancouver Regional District. The City establishes tax rates to collect the regional district requisition using tax rate ratios established by provincial regulation.

### **Discussion**

The property tax notices issued by the City include the municipal general purpose tax levy and utility fees, as well as taxes levied by OTAs over which Council has no control. Below is a summary of the year-over-year increase in property tax levies for the City and OTAs for 2026.

	2026 Tax Levy	2025 Tax Levy	Change
Municipal General Purpose Tax Levy <sup>1</sup>	\$1,226,186,396	\$1,216,240,969	0.8%
Provincial School Tax	\$658,682,112	\$641,357,944	2.7%
TransLink	\$207,817,681	\$197,388,069	5.3%
BC Assessment	\$22,257,478	\$22,069,844	0.9%
Metro Vancouver	\$28,503,046	\$32,972,455	(13.6%)
Municipal Finance Authority	\$109,329	\$117,502	(7.0%)
<b>Subtotal</b>	<b>\$2,143,556,042</b>	<b>\$2,110,146,783</b>	<b>1.6%</b>
Provincial Additional School Tax	\$83,613,739	\$110,487,806	(24.3%)
<b>Overall</b>	<b>\$2,227,169,781</b>	<b>\$2,220,634,589</b>	<b>0.3%</b>

<sup>1</sup> The 0.8% increase includes 0% Council-directed tax increase and 0.8% additional tax revenue from new construction and other non-market changes, net of assessment appeals and other adjustments.

The following sections present the property taxes and rates (per \$1,000 taxable value) levied by the City and OTAs for each property class for 2026, with 2025 comparative data. Please refer to Appendix A for the total tax levy and rate (per \$1,000 taxable value) for each property class.

### I. Municipal General Purpose Tax Levy

In December 2025, Council approved the 2026 Budget, of which \$1,226 million is to be funded from general purpose tax levy, an increase of \$9.9 million (0.8%) from 2025.

	2026 Unaveraged Rate	2026 Averaged Rate	2026 Tax Levy	2025 Tax Levy
Class 1 Residential	\$1.93226	<b>\$1.93406</b>	<b>\$703,309,403</b>	\$694,670,835
Class 2 Utilities	\$37.47987	<b>\$37.47987</b>	<b>\$9,255,262</b>	\$9,597,261
Class 3 Supportive Housing	\$0.00000	<b>\$0.00000</b>	<b>\$0</b>	\$0
Class 4 Major Industry	\$33.41020	<b>\$33.41020</b>	<b>\$12,466,715</b>	\$12,765,006
Class 5 Light Industry	\$7.04754	<b>7.08019</b>	<b>\$13,270,967</b>	\$13,641,071
Class 6 Business & Other	\$7.04754	<b>7.08019</b>	<b>\$485,647,684</b>	\$483,298,049
Class 8 Recreational & Non-profit	\$1.93226	<b>1.93226</b>	<b>\$2,235,962</b>	\$2,268,369
Class 9 Farm	\$1.93226	<b>1.93226</b>	<b>\$403</b>	\$378
			<b>\$1,226,186,396</b>	\$1,216,240,969

Note: The *Ports Property Tax Act* legislated municipal tax rate caps to eligible tenant-occupied port properties: \$27.50 on existing properties and \$22.50 on new investments. \$1,226.2 million general purpose tax levy less the \$2.0 million forgone taxes from port properties equals the \$1,224.2 million Council-approved general purpose tax levy.

**Development Potential Relief Program (“DPRP”)** – The DPRP provides tax relief for eligible Light Industry (Class 5) and Business and Other (Class 6) properties. Supported by provincial legislation, the program aims to help independent businesses and community partners who are paying disproportionately high taxes because of development potential.

The DPRP was first implemented as a pilot in 2023, and has been extended for the 2024, 2025 and 2026 tax years.

303 properties will benefit from the 2026 Pilot DPRP where a portion of their assessed land value (up to \$6.5 million) will be taxed at the DPRP tax rate that is 50% lower than the blended Classes 5 and 6 tax rate.

To subsidize the development potential relief totaling \$1.0 million, the blended Classes 5 and 6 tax rate will need to increase by 0.2% from \$7.08019 to \$7.09436 to generate the same amount of municipal general purpose tax from the two classes.

		2026	2026	2026
		Averaged Rate	Adjusted Rate	Tax Levy
Class 5	Light Industry	7.08019	<b>7.09436</b>	<b>13,268,725</b>
	DPRP	n/a	<b>3.54718</b>	<b>14,401</b>
Class 6	Business & Other	7.08019	<b>7.09436</b>	<b>484,651,413</b>
	DPRP	n/a	<b>3.54718</b>	<b>984,114</b>
				<b>498,918,653</b>

The draft Rating By-law for the Municipal General Purpose Tax Rates is in Appendix C.

## II. Taxes Levied by Other Taxing Authorities

Application of land assessment averaging for calculating municipal general purpose tax levy for Residential (Class 1), Light Industrial (Class 5), and Business and Other (Class 6) properties requires that the same principle be applied to calculating taxes levied by OTAs to make the impact of averaging revenue neutral.

Most OTAs establish their tax rates region- or province-wide; as such, the year-over-year changes in tax levies for each property class are driven by the relative change in assessed value in Vancouver compared to the rest of the region or province. The only exceptions are the Provincial School tax rate for Class 1 that is established by school district and Metro Vancouver rates that are established based on the regional district tax requisition using property class multiples established by the Province.

### 1a. Provincial School Tax

The provincial government has set tax rates that generate a tax levy of \$658.7 million in 2026, an increase of \$17.3 million (2.7%) from 2025.

		2026	2026	2026	2025
		Unaveraged Rate	Averaged Rate	Tax Levy	Tax Levy
Class 1	Residential	\$0.97910	<b>\$0.98001</b>	<b>\$356,156,821</b>	\$342,589,501
Class 2	Utilities	\$12.06000	<b>\$12.06000</b>	<b>\$12,395,140</b>	\$13,210,818
Class 3	Supportive Housing	\$0.10000	<b>\$0.10000</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$1.62000	<b>\$1.62000</b>	<b>\$604,488</b>	\$529,380
Class 5	Light Industry	\$4.04000	<b>\$4.04644</b>	<b>\$7,584,559</b>	\$7,756,920
Class 6	Business & Other	\$4.04000	<b>\$4.05900</b>	<b>\$279,191,901</b>	\$274,607,842
Class 8	Recreational & Non-profit	\$2.38000	<b>\$2.38000</b>	<b>\$2,748,403</b>	\$2,662,748
Class 9	Farm	\$7.67000	<b>\$7.67000</b>	<b>\$800</b>	\$735
				<b>\$658,682,112</b>	<b>\$641,357,944</b>

The draft averaging resolution for the Provincial School tax rates is in Appendix E.

### 1b. Additional School Tax

The Province's Additional School Tax (0.2% on the residential portion assessed between \$3 million and \$4 million, and 0.4% on the residential portion assessed over \$4 million ) applies to high-value residential properties in the province, including detached homes, stratified condominium or townhouse units, and most residential class vacant. The tax does not apply to non-stratified rental buildings with four or more housing units, such as apartment buildings. The Additional School Tax for 2026 is \$83.6 million, a decrease of \$26.9 million (24.3%) from 2025.

Effective January 1, 2027, the additional school tax rate will increase to 0.3% on the residential portion assessed between \$3 million and \$4 million, and 0.6% on the residential portion assessed over \$4 million.

## 2. **South Coast British Columbia Transportation Authority (TransLink)**

TransLink has set tax rates that generate a tax levy of \$203.4 million in 2026, an increase of \$6.0 million (3.1%) from 2025.

	2026 Unaveraged Rate	2026 Averaged Rate	2026 Tax Levy	2025 Tax Levy
Class 1 Residential	\$0.35860	<b>\$0.35893</b>	<b>\$130,439,217</b>	\$120,415,566
Class 2 Utilities	\$2.69700	<b>\$2.69700</b>	<b>\$1,218,228</b>	\$1,203,181
Class 3 Supportive Housing	\$0.00000	<b>\$0.00000</b>	<b>\$0</b>	\$0
Class 4 Major Industry	\$1.71850	<b>\$1.71850</b>	<b>\$641,243</b>	\$582,057
Class 5 Light Industry	\$0.93200	<b>\$0.93348</b>	<b>\$1,749,705</b>	\$1,690,398
Class 6 Business & Other	\$1.06590	<b>\$1.07093</b>	<b>\$73,457,228</b>	\$73,214,431
Class 8 Recreational & Non-profit	\$0.27020	<b>\$0.27020</b>	<b>\$312,025</b>	\$282,401
Class 9 Farm	\$0.33160	<b>\$0.33160</b>	<b>\$35</b>	\$35
			<b>\$207,817,681</b>	\$197,388,069

The draft averaging resolution for the TransLink tax rates is in Appendix F.

## 3. **British Columbia Assessment Authority**

BC Assessment has set tax rates that generate a tax levy of \$22.3 million in 2026, an increase of \$0.2 million (0.9%) from 2025.

	2026 Unaveraged Rate	2026 Averaged Rate	2026 Tax Levy	2025 Tax Levy
Class 1 Residential	\$0.03810	<b>\$0.03814</b>	<b>\$13,858,712</b>	\$13,686,201
Class 2 Utilities	\$0.41420	<b>\$0.41420</b>	<b>\$187,093</b>	\$199,961
Class 3 Supportive Housing	\$0.00000	<b>\$0.00000</b>	<b>\$0</b>	\$0
Class 4 Major Industry	\$0.44880	<b>\$0.44880</b>	<b>\$167,466</b>	\$159,224
Class 5 Light Industry	\$0.11270	<b>\$0.11288</b>	<b>\$211,579</b>	\$218,763
Class 6 Business & Other	\$0.11300	<b>\$0.11353</b>	<b>\$7,787,472</b>	\$7,761,437
Class 8 Recreational & Non-profit	\$0.03910	<b>\$0.03910</b>	<b>\$45,152</b>	\$44,254
Class 9 Farm	\$0.03500	<b>\$0.03500</b>	<b>\$4</b>	\$4
			<b>\$22,257,478</b>	\$22,069,844

The draft averaging resolution for the BC Assessment tax rates is in Appendix G.

## 4. **Metro Vancouver Regional District**

The Metro Vancouver levy is \$28.5 million in 2026, a decrease of \$4.5 million from 2025.

	2026 Averaged Rate	2026 Tax Levy	2025 Tax Levy
Class 1 Residential	0.05260	<b>\$19,116,898</b>	\$21,694,601
Class 2 Utilities	0.18412	<b>\$83,165</b>	\$94,205
Class 3 Supportive Housing	0.05260	<b>\$0</b>	\$0
Class 4 Major Industry	0.17886	<b>\$66,738</b>	\$71,897
Class 5 Light Industry	0.17886	<b>\$335,243</b>	\$416,162
Class 6 Business & Other	0.12888	<b>\$8,840,250</b>	\$10,624,675
Class 8 Recreational & Non-profit	0.05260	<b>\$60,747</b>	\$70,909
Class 9 Farm	0.05260	<b>\$5</b>	\$6
		<b>\$28,503,046</b>	\$32,972,455

The draft Rating By-law for the Metro Vancouver Regional District tax rates is in Appendix D.

## 5. **Municipal Finance Authority of British Columbia**

Municipal Finance Authority has set tax rates that generate a tax levy of \$109,329 in 2026, a decrease of \$8,173 (7.0%) from 2025.

		2026 Unaveraged Rate	2026 Averaged Rate	2026 Tax Levy	2025 Tax Levy
Class 1	Residential	\$0.00020	<b>\$0.00020</b>	<b>\$72,749</b>	\$76,673
Class 2	Utilities	\$0.00070	<b>\$0.00070</b>	<b>\$316</b>	\$332
Class 3	Supportive Housing	\$0.00020	<b>\$0.00020</b>	<b>\$0</b>	\$0
Class 4	Major Industry	\$0.00070	<b>\$0.00070</b>	<b>\$261</b>	\$261
Class 5	Light Industry	\$0.00070	<b>\$0.00070</b>	<b>\$1,314</b>	\$1,525
Class 6	Business & Other	\$0.00050	<b>\$0.00050</b>	<b>\$34,458</b>	\$38,461
Class 8	Recreational & Non-profit	\$0.00020	<b>\$0.00020</b>	<b>\$231</b>	\$250
Class 9	Farm	\$0.00020	<b>\$0.00020</b>	<b>\$0</b>	\$0
				<b>\$109,329</b>	<b>\$117,502</b>

The draft averaging resolution for the Municipal Finance Authority tax rates is in Appendix H.

### III. **Next Steps**

Enactment of the DPRP and tax rating by-laws and adoption of the averaging resolutions will give effect to the property tax rates set by the City and OTAs for each property class and allow billing to proceed. Sample tax notices for the median residential strata unit, median single-family home and median business property assessed are presented in Appendix B.

Property taxes are due on the second business day in July (i.e., July 3, 2026). Taxpayers have two billing options including a printed notice sent by mail or an electronic notice by e-mail (see [vancouver.ca/property-tax](http://vancouver.ca/property-tax) for details), both sent in late May.

Eligible homeowners can reduce their property taxes by applying for the Province's home owner grant each year. Application can be submitted to the Province using information included on the property tax notice online via the Province's website [gov.bc.ca/homeownergrant](http://gov.bc.ca/homeownergrant) or by phone at 1-888-355-2700.

Tax payments may be made online, by phone or in person at your financial institution. For more information visit [vancouver.ca/bank-payment](http://vancouver.ca/bank-payment) or refer to your tax notice for other ways to pay.

### **Financial Implications**

Approval of the tax rating by-laws averaging resolutions will enable billing to proceed for the annual property tax cycle to support the City's operating budget and fund OTA requisitions.

### **Legal Implications**

If the Recommendations are adopted, the Director of Legal Services will bring forward, for enactment or adoption, the applicable by-laws and resolutions that reflect Council's direction.

\* \* \* \* \*

**Appendix A: 2026 Property Tax Rates and Tax Levies**

<i>\$ levy per \$1000 taxable value</i>	<b>Residential Class 1</b>	<b>Utilities Class 2</b>	<b>Supportive Housing Class 3</b>	<b>Major Industry Class 4</b>	<b>Light Industry Class 5</b>	<b>Business &amp; Other Class 6</b>	<b>Recreational &amp; Non-profit Class 8</b>	<b>Farm Class 9</b>	
General Purpose Tax Levy	1.93406	37.47987	-	33.41020	7.08019	7.08019	1.93226	1.93226	See footnote <sup>1</sup>
Provincial School Tax	0.98001	12.06000	0.10000	1.62000	4.04644	4.05900	2.38000	7.67000	
TransLink	0.35893	2.69700	-	1.71850	0.93348	1.07093	0.27020	0.33160	
BC Assessment	0.03814	0.41420	-	0.44880	0.11288	0.11353	0.03910	0.03500	
Metro Vancouver	0.05260	0.18412	0.05260	0.17886	0.17886	0.12888	0.05260	0.05260	
Municipal Finance Authority	0.00020	0.00070	0.00020	0.00070	0.00070	0.00050	0.00020	0.00020	
<b>Overall</b>	<b>\$3.36394</b>	<b>\$52.83589</b>	<b>\$0.15280</b>	<b>\$37.37706</b>	<b>\$12.35255</b>	<b>\$12.45303</b>	<b>\$4.67436</b>	<b>\$10.02166</b>	

  

<i>\$ levy</i>	<b>Class 1</b>	<b>Class 2</b>	<b>Class 3</b>	<b>Class 4</b>	<b>Class 5</b>	<b>Class 6</b>	<b>Class 8</b>	<b>Class 9</b>	<b>Total</b>
General Purpose Tax Levy <sup>2</sup>	703,309,403	9,255,262	-	12,466,715	13,270,967	485,647,684	2,235,962	403	<b>1,226,186,396</b>
Provincial School Tax	356,156,821	12,395,140	-	604,488	7,584,559	279,191,901	2,748,403	800	<b>658,682,112</b>
TransLink	130,439,217	1,218,228	-	641,243	1,749,705	73,457,228	312,025	35	<b>207,817,681</b>
BC Assessment	13,858,712	187,093	-	167,466	211,579	7,787,472	45,152	4	<b>22,257,478</b>
Metro Vancouver	19,116,898	83,165	-	66,738	335,243	8,840,250	60,747	5	<b>28,503,046</b>
Municipal Finance Authority	72,749	316	-	261	1,314	34,458	231	-	<b>109,329</b>
<b>Subtotal</b>	<b>1,222,953,800</b>	<b>23,139,204</b>	<b>-</b>	<b>13,946,911</b>	<b>23,153,367</b>	<b>854,958,993</b>	<b>5,402,520</b>	<b>1,247</b>	<b>2,143,556,042</b>
Provincial Additional School Tax	83,613,739								<b>83,613,739</b>
<b>Overall</b>	<b>\$1,306,567,539</b>	<b>\$23,139,204</b>	<b>-</b>	<b>\$13,946,911</b>	<b>\$23,153,367</b>	<b>\$854,958,993</b>	<b>\$5,402,520</b>	<b>\$1,247</b>	<b>\$2,227,169,781</b>

**Summary tax shares:**

<i>% tax distribution</i>	<b>Residential (Class 1, 3, 8 &amp; 9)</b>	<b>Non-residential (Class 2, 4, 5 &amp; 6)</b>
General Purpose Tax Levy	57.5%	42.5%
Other Taxing Authority Levies	60.6%	39.4%
<b>Overall</b>	<b>58.9%</b>	<b>41.1%</b>

<sup>1</sup>General purpose tax rates adjusted for implementation of 2026 pilot DPRP

<i>\$ levy per \$1000 taxable value</i>	<b>Light Industry Class 5</b>		<b>Business &amp; Other Class 6</b>	
	<b>Adjusted</b>	<b>DPRP</b>	<b>Adjusted</b>	<b>DPRP</b>
General Purpose Tax Levy	<b>7.09436</b>	<b>3.54718</b>	<b>7.09436</b>	<b>3.54718</b>
Provincial School Tax	4.04644		4.05900	
TransLink	0.93348		1.07093	
BC Assessment	0.11288		0.11353	
Metro Vancouver	0.17886		0.12888	
Municipal Finance Authority	0.00070		0.00050	
<b>Total</b>	<b>12.36672</b>	<b>8.81954</b>	<b>12.46720</b>	<b>8.92002</b>

**Notes:**

2 - \$1,226.2 million general purpose tax levy less \$2.0 million forgone taxes from port properties equals the \$1,224.2 million Council-approved general purpose tax levy.

**Appendix B: Property Tax Notice at a Glance**

	Residential strata unit <sup>a</sup> (\$)		Single- family home <sup>b</sup> (\$)		Business property <sup>c</sup> (\$)	
<b>City's general purpose tax levy*</b>	<b>1,489</b>		<b>4,048</b>		<b>8,299</b>	
Sewer fees *	-		1,238		1,263	
Solid waste fees	24		435		328	
Water fees *	-		867		862	
<b>Utility fees</b>	<b>24</b>		<b>2,540</b>		<b>2,452</b>	
<b>Subtotal City taxes and utility fees</b>	<b>1,513</b>		<b>6,588</b>		<b>10,751</b>	
Less: Metro Vancouver utility charges in City taxes & utility fees	(50)		(1,443)		(1,597)	
<b>Adjusted subtotal City taxes and utility fees</b>	<b>1,463</b>	<b>72%</b>	<b>5,145</b>	<b>57%</b>	<b>9,154</b>	<b>54%</b>
Provincial school tax	755		2,051		4,748	
Additional school tax	-		-		-	
<b>Provincial school taxes</b>	<b>755</b>		<b>2,051</b>		<b>4,748</b>	
TransLink	276		751		1,253	
Metro Vancouver	29		80		133	
BC Assessment	41		110		151	
Municipal Finance Authority	-		-		1	
<b>Taxes levied by Other Taxing Authorities***</b>	<b>1,101</b>		<b>2,992</b>		<b>6,286</b>	
Less: Provincial Home Owner Grant	(570)		(480)		-	
Metro Vancouver utility charges in City taxes & utility fees	50		1,443		1,597	
<b>Adjusted subtotal Other Taxing Authorities</b>	<b>581</b>	<b>28%</b>	<b>3,955</b>	<b>43%</b>	<b>7,883</b>	<b>46%</b>
<b>Total taxes and utility fees</b>	<b>2,044</b>		<b>9,100</b>		<b>17,037</b>	

\* Includes Metro Vancouver utility charges embedded in City taxes and utility fees

a - Median residential strata unit assessed at \$770,000

b - Median single-family home assessed at \$2,093,000

c - Median business property assessed at \$1,169,800

## Notes:

- Water and Sewer fees for most strata properties are charged to the strata corporation not to individual property owners. Solid waste fees include street cleaning charges levied to all dwelling units; garbage and green services are not typically provided to strata properties.
- Home Owner Grant (<http://www.gov.bc.ca/homeownergrant>)
  - Basic grant (\$570) will be reduced by \$5 for each \$1,000 of assessed value over \$2,075,000 and eliminated at \$2,189,000 or more.
  - Additional grant (\$275) may apply and is eliminated on homes assessed at \$2,244,000 or more.
- Local improvements and other non-tax charges may apply.
- Council has no control over property tax requisitions by the Province (School Tax), TransLink, BC Assessment, Metro Vancouver, and Municipal Finance Authority.

### Appendix C: Draft 2026 Rating By-law – General Purpose Tax

**A By-law to levy rates on all taxable real property in the City of Vancouver, to raise a sum which added to the estimated revenue of the City of Vancouver from other sources, will be sufficient to pay all debts and obligations of the City of Vancouver falling due within the year 2026 and not otherwise provided for**

#### PREAMBLE

For the year 2026, the following sums will have to be provided for the purposes hereafter named, by levying a rate or rates on all the taxable real property on the assessment roll prepared pursuant to the *Assessment Act* for general municipal purposes for the City of Vancouver:

<u>PURPOSES</u>	<u>AMOUNT</u>
Payment of interest on Debentures and Debt outstanding, payments to Sinking Fund in respect of Sinking Fund debenture debts incurred, and payment of principal on other debt falling due in 2026	\$ 132,000,000
All other necessary expenses of the City not otherwise provided for	<u>\$ 1,092,250,000</u>
Total General Purpose Tax Levy	<u>\$ 1,224,250,000</u>

The taxable value of land and improvements, as shown on the real property assessment roll prepared by the British Columbia Assessment Authority, for general municipal purposes for the City of Vancouver for all classes other than Class 1 – residential, Class 5 – light industry, and Class 6 – business and other is \$1,777,463,970.

Pursuant to the 2026 Land Assessment Averaging By-law, the taxable value of land and improvements for general municipal purposes based on the averaged assessment is \$363,644,045,691 for class 1 – residential, \$1,874,379,995 for class 5 – light industry, and \$68,592,464,961 for class 6 – business and other.

Pursuant to the 2026 Development Potential Tax Relief By-law, the taxable value of eligible land in classes 5 and 6 subject to the Development Potential Relief Program tax rate that is set at fifty percent (50%) of the general purpose tax rate that would otherwise apply is \$4,059,800 for class 5 – light industry, and \$277,435,485 for class 6 – business and other.

The *Ports Property Tax Act* and its regulations impose a maximum municipal tax rate of \$27.50 per \$1,000 of assessed value in respect of certain Class 4 – major industry properties (“ports properties”), bearing assessment roll numbers 561-192-30-2003, 561-226-34-4010, 561-226-34-4015, 561-226-34-4020, 561-230-30-4050, 561-250-76-4014, and 561-275-40-4050.

The *Ports Property Tax Act* and its regulations impose a maximum municipal tax rate of \$22.50 per \$1,000 of assessed value, in respect of designated new investment in Class 4 – major industry properties (“ports properties, new investments”), bearing assessment roll number 561-192-30-2003, 561-226-34-4015 and 561-250-76-4014.

The rates of taxation for the Provincial classes necessary to raise the sum of \$1,224,250,000 are as follows:

<b>Class of property</b>		<b>Dollars of tax for each one thousand dollars of taxable value</b>
Residential	(1)	1.93406
Utilities	(2)	37.47987
Supportive Housing	(3)	0.00000
Major Industry	(4)	33.41020
Major Industry (ports properties)	(4)	27.50000
Major Industry (ports properties, new investment)	(4)	22.50000
Light Industry	(5)	7.09436
Light Industry (DPRP eligible land)	(5)	3.54718
Business and Other	(6)	7.09436
Business and Other (DPRP eligible land)	(6)	3.54718
Recreational Property / Non-profit Organization	(8)	1.93226
Farm	(9)	1.93226

such rates being dollars of general purposes tax for each thousand dollars of taxable value.

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

1. On each of the respective classes of property hereinafter set forth, which are more particularly defined in the *Assessment Act* and its regulations, there is hereby imposed per one thousand dollars of taxable value the several rates hereinafter set forth, namely:
  - (a) For the purpose of providing for the payment of \$132,000,000, being the amount required for interest on Debentures and other debt, Sinking Fund obligations on Sinking Fund debentures, and principal payments on other debt falling due in 2026, the rates of:

<b>Class of property</b>		<b>Dollars of tax for each one thousand dollars of taxable value</b>
Residential	(1)	0.20853
Utilities	(2)	4.04112
Supportive Housing	(3)	0.00000
Major Industry	(4)	3.60233
Major Industry (ports properties)	(4)	2.96508
Major Industry (ports properties, new investment)	(4)	2.42598
Light Industry	(5)	0.76492
Light Industry (DPRP eligible land)	(5)	0.38246
Business and Other	(6)	0.76492
Business and Other (DPRP eligible land)	(6)	0.38246
Recreational Property / Non-profit Organization	(8)	0.20834
Farm	(9)	0.20834

- (b) For the purpose of providing the sum of \$1,092,250,000, being monies required for other necessary expenses of the City during the year 2026 not otherwise provided for, the rates of:

<b>Class of property</b>		<b>Dollars of tax for each one thousand dollars of taxable value</b>
Residential	(1)	1.72553
Utilities	(2)	33.43875
Supportive Housing	(3)	0.00000
Major Industry	(4)	29.80787
Major Industry (ports properties)	(4)	24.53492
Major Industry (ports properties, new investment)	(4)	20.07402
Light Industry	(5)	6.32944
Light Industry (DPRP eligible land)	(5)	3.16472
Business and Other	(6)	6.32944
Business and Other (DPRP eligible land)	(6)	3.16472
Recreational Property / Non-profit Organization	(8)	1.72392
Farm	(9)	1.72392

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

\* \* \* \* \*

## Appendix D: Draft 2026 Rating By-law – Metro Vancouver Regional District

### A By-law to levy a rate on property to raise monies required to be paid to the Metro Vancouver Regional District

#### PREAMBLE

Pursuant to the *Local Government Act*, the City of Vancouver is required to make due provision for the amount of money requisitioned from it by the Metro Vancouver Regional District.

The Metro Vancouver Regional District has requisitioned from the City the sum of \$28,503,046 for the year 2026.

The amount of money requisitioned by the Metro Vancouver Regional District may be raised by the City of Vancouver by levying a rate on property upon the basis provided in the *Local Government Act*.

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

1. For the purpose of providing for the payment of the amount requisitioned from the City by the Metro Vancouver Regional District in the year 2026, there is hereby imposed per one thousand dollars of taxable value of land and improvements, but excluding property that is taxable for school purposes only by a special act, the rates hereinafter set forth, namely:

<b>Class of property</b>	<b>Dollars of tax for each one thousand dollars of taxable value</b>
Residential	(1) 0.05260
Utilities	(2) 0.18412
Supportive Housing	(3) 0.05260
Major Industry	(4) 0.17886
Light Industry	(5) 0.17886
Business and Other	(6) 0.12888
Recreational Property / Non-profit Organization	(8) 0.05260
Farm	(9) 0.05260

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

\* \* \* \* \*

## Appendix E: Draft Resolution – 2026 Tax Levies for Provincial Schools

### WHEREAS

1. Pursuant to Section 119(3) of the *School Act*, the Lieutenant Governor in Council determines the tax rate on the net taxable value of all land and improvements in the City of Vancouver;
2. Pursuant to *Order in Council No. 122 and No. 124* approved on April 7, 2026, the Lieutenant Governor in Council determined the following tax rates on Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other:

Class 1 Residential	0.97910
Class 5 Light Industry	4.04000
Class 6 Business & Other	4.04000

being dollars of tax for each one thousand dollars of taxable value, for the 2026 taxation year, which when applied to the net taxable value of all land and improvements in the respective Classes in the City of Vancouver would raise the following sums:

Class 1 Residential	\$356,156,821
Class 5 Light Industry	\$7,584,559
Class 6 Business & Other	\$279,191,901

3. Pursuant to provisions of the *Vancouver Charter*, on March 10, 2026, Council enacted By-law No. 14627 (*2026 Land Assessment Averaging By-law*) which authorized adjustment of the net taxable value of land in Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other in the City of Vancouver;
4. Pursuant to By-law No. 14627, the net taxable value and the adjusted taxable value of land in the above-noted Classes subject to taxation under the *School Act* for the year 2026 are as follows:

	<u>Net Taxable Value</u>	<u>Adjusted Taxable Value</u>
Class 1 Residential	\$363,759,392,039	\$363,421,380,191
Class 5 Light Industry	\$1,877,366,000	\$1,874,379,995
Class 6 Business & Other	\$69,106,906,200	\$68,783,456,511

5. Council is obliged to vary the tax rates set by the Administrator in Council to produce the same amount of revenue that would have been raised if the net taxable value of land in the above-noted Classes had not been adjusted;

THEREFORE BE IT RESOLVED THAT in the case of Class 1 Residential, the rate of 0.98001 is hereby substituted for the rate of 0.97910; in the case of Class 5 Light Industry, the rate of 4.04644 is substituted for the rate of 4.0400; and in the case of Class 6 Business & Other, the rate of 4.05900 is substituted for the rate of 4.04000 for taxation pursuant to the *School Act* in the City of Vancouver for the 2026 taxation year.

## Appendix F: Draft Resolution – 2026 Tax Levies for South Coast British Columbia Transportation Authority

### WHEREAS

1. Pursuant to Section 25 of the *South Coast British Columbia Transportation Authority Act*, the South Coast British Columbia Transportation Authority (“TransLink”) in each year levies a tax on the net taxable value of all land and improvements in the City of Vancouver (excluding property taxable for school purposes only by special act);
2. Pursuant to the *South Coast British Columbia Transportation Authority Property Tax By-law No. 163-2026* and *Replacement Tax By-law No. 164-2026*, TransLink levied the following tax rates on Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other:

Class 1 Residential	0.35860
Class 5 Light Industry	0.93200
Class 6 Business & Other	1.06590

being dollars of tax for each one thousand dollars of taxable value, for the 2026 taxation year, which when applied to the net taxable value of all land and improvements in the respective Classes in the City of Vancouver (excluding property taxable for school purposes only by special act) would raise the following sums:

Class 1 Residential	\$130,439,217
Class 5 Light Industry	\$1,749,705
Class 6 Business & Other	\$73,457,228

3. Pursuant to provisions of the *Vancouver Charter*, on March 10, 2026, Council enacted By-law No. 14627 (*2026 Land Assessment Averaging By-law*) which authorized adjustment of the net taxable value of land in Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other in the City of Vancouver;
4. Pursuant to By-law No. 14627, the net taxable value and the adjusted taxable value of land in the above-noted Classes subject to taxation under the *South Coast British Columbia Transportation Authority Act* for the year 2026 are as follows:

	<u>Net Taxable Value</u>	<u>Adjusted Taxable Value</u>
Class 1 Residential	\$363,745,724,039	\$363,407,712,191
Class 5 Light Industry	\$1,877,366,000	\$1,874,379,995
Class 6 Business & Other	\$68,915,684,800	\$68,592,267,111

5. Council is obliged to vary the tax rates set by TransLink in order to produce the same amount of revenue that would have been raised if the net taxable value of land in the above-noted Classes had not been adjusted;

THEREFORE BE IT RESOLVED THAT, in the case of Class 1 Residential, the rate of 0.35893 is hereby substituted for the rate of 0.35860; in the case of Class 5 Light Industry, the rate of 0.93348 is substituted for the rate of 0.93200; and in the case of Class 6 Business & Other, the rate of 1.07093 is substituted for the rate of 1.06590 for taxation pursuant to the *South Coast British Columbia Transportation Authority Act* in the City of Vancouver for the 2026 taxation year.

## Appendix G: Draft Resolution – 2026 Tax Levies for British Columbia Assessment Authority

### WHEREAS:

1. Pursuant to Section 17(2) of the *Assessment Authority Act*, the British Columbia Assessment Authority (“BC Assessment”) in each year levies a tax on the net taxable value of all land and improvements in the City of Vancouver (excluding property taxable for school purposes only by special act);
2. Pursuant to the *2026/2027 Assessment Authority By-law No. 69*, BC Assessment levied the following tax rates on Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other:

Class 1 Residential	0.03810
Class 5 Light Industry	0.11270
Class 6 Business & Other	0.11300

being dollars of tax for each one thousand dollars of taxable value, for the 2026 taxation year, which when applied to the net taxable value of all land and improvements in the respective Classes in the City of Vancouver (excluding property taxable for school purposes only by special act) would raise the following sums:

Class 1 Residential	\$13,858,712
Class 5 Light Industry	\$211,579
Class 6 Business & Other	\$7,787,472

3. Pursuant to provisions of the *Vancouver Charter*, on March 10, 2026, Council enacted By-law No. 14627 (*2026 Land Assessment Averaging By-law*) which authorized adjustment of the net taxable value of land in Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other in the City of Vancouver;
4. Pursuant to By-law No. 14627, the net taxable value and the adjusted taxable value of land in the above-noted Classes subject to taxation under the *Assessment Authority Act* for the year 2026 are as follows:

	<u>Net Taxable Value</u>	<u>Adjusted Taxable Value</u>
Class 1 Residential	\$363,745,724,039	\$363,407,712,191
Class 5 Light Industry	\$1,877,366,000	\$1,874,379,995
Class 6 Business & Other	\$68,915,684,800	\$68,592,267,111

5. Council is obliged to vary the tax rates set by BC Assessment in order to produce the same amount of revenue that would have been raised if the net taxable value of land in the above-noted Classes had not been adjusted;

THEREFORE BE IT RESOLVED THAT, in the case of Class 1 Residential, the rate of 0.03814 is hereby substituted for the rate of 0.03810; in the case of Class 5 Light industry, the rate of 0.11288 is substituted for the rate of 0.11270; and in the case of Class 6 Business & Other, the rate of 0.11353 is substituted for the rate of 0.11300 for taxation pursuant to the *Assessment Authority Act* in the City of Vancouver for the 2026 taxation year.

## Appendix H: Draft Resolution – 2026 Tax Levies for Municipal Finance Authority of British Columbia

### WHEREAS:

1. Pursuant to Sections 17, 18(2) and 19 of the *Municipal Finance Authority Act*, the Municipal Finance Authority of British Columbia (“MFABC”) in each year levies a tax on the net taxable value of all land and improvements in the City of Vancouver (excluding property taxable for school purposes only by special act);
2. Pursuant to the *Municipal Finance Authority of British Columbia Resolution No. 175, 2025*, MFABC levied the following tax rates on Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other:

Class 1 Residential	0.00020
Class 5 Light Industry	0.00070
Class 6 Business & Other	0.00050

being dollars of tax for each one thousand dollars of taxable value, for the 2026 taxation year, which when applied to the net taxable value of all land and improvements in the respective Classes in the City of Vancouver (excluding property taxable for school purposes only by special act) would raise the following sums:

Class 1 Residential	\$72,749
Class 5 Light Industry	\$1,314
Class 6 Business & Other	\$34,458

3. Pursuant to provisions of the *Vancouver Charter*, on March 10, 2026, Council enacted By-law No. 14627 (*2026 Land Assessment Averaging By-law*) which authorized adjustment of the net taxable value of land in Class 1 Residential, Class 5 Light Industry, and Class 6 Business & Other in the City of Vancouver;
4. Pursuant to By-law No. 14627, the net taxable value and the adjusted taxable value of land in the above-noted Classes subject to taxation under the *Municipal Finance Authority Act* for the year 2026 are as follows:

	<u>Net Taxable Value</u>	<u>Adjusted Taxable Value</u>
Class 1 Residential	\$363,745,724,039	\$363,407,712,191
Class 5 Light Industry	\$1,877,366,000	\$1,874,379,995
Class 6 Business & Other	\$68,915,684,800	\$ 68,592,267,111

5. Council is obliged to vary the tax rates set by MFABC in order to produce the same amount of revenue that would have been raised if the net taxable value of land in the above-noted Classes had not been adjusted;

THEREFORE BE IT RESOLVED THAT, in the case of Class 1 Residential, the rate of 0.00020 is hereby substituted for the rate of 0.00020; in the case of Class 5 Light Industry, the rate of 0.00070 is substituted for the rate of 0.00070; and in the case of Class 6 Business & Other, the rate of 0.00050 is substituted for the rate of 0.00050 for taxation pursuant to the *Municipal Finance Authority Act* in the City of Vancouver for the 2026 taxation year.



**Appendix A**  
**2026 Development Potential Tax Relief Program**  
**Eligible Properties and Percentage of Eligible Land**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
1	001-670-024-62-0000	4434 10TH AVE W	20.00000%
2	001-690-038-53-0004	3675 16TH AVE W	20.00000%
3	002-087-630-36-0001	1514 YEW ST	20.00000%
4	002-087-630-36-0002	1516 YEW ST	20.00000%
5	002-120-643-91-0081	304 2233 BURREARD ST	20.00000%
6	002-120-643-91-0082	303 2233 BURREARD ST	20.00000%
7	002-634-097-44-0001	1 1874 1ST AVE W	20.00000%
8	002-634-097-44-0003	2 1874 1ST AVE W	20.00000%
9	002-640-058-86-0000	2954 4TH AVE W	20.00000%
10	002-650-073-82-0000	2560 BROADWAY W	20.00000%
11	002-650-073-94-0000	2518 BROADWAY W	20.00000%
12	002-650-095-65-0000	1933 BROADWAY W	20.00000%
13	002-650-097-50-0000	1852 BROADWAY W	20.00000%
14	002-650-097-76-0000	1826 BROADWAY W	20.00000%
15	002-650-097-86-0000	1818 BROADWAY W	20.00000%
16	002-654-087-87-0000	2125 10TH AVE W	20.00000%
17	002-688-090-06-0000	3130 ARBUTUS ST	20.00000%
18	004-090-722-47-0000	4635 ARBUTUS ST	20.00000%
19	005-739-091-15-0000	2075 37TH AVE W	20.00000%
20	005-750-056-15-0000	2987 41ST AVE W	20.00000%
21	007-130-686-30-0000	3010 GRANVILLE ST	20.00000%
22	007-130-688-27-0000	3121 GRANVILLE ST	20.00000%
23	007-130-688-47-0000	3149 GRANVILLE ST	20.00000%
24	007-165-646-46-0000	2320 ASH ST	20.00000%
25	007-638-120-58-0000	1738 3RD AVE W	20.00000%
26	007-638-120-74-0000	1728 3RD AVE W	20.00000%
27	007-638-124-31-0000	1545 3RD AVE W	20.00000%
28	007-640-120-50-0000	1758 4TH AVE W	20.00000%
29	007-642-122-95-0000	1605 5TH AVE W	20.00000%
30	007-646-146-62-0000	1140 7TH AVE W	20.00000%
31	007-646-163-05-0000	2250 HEATHER ST	20.00000%
32	007-648-122-30-0000	1666 8TH AVE W	20.00000%
33	007-650-122-48-0000	1668 BROADWAY W	20.00000%
34	007-650-134-96-0000	1316 BROADWAY W	20.00000%
35	007-650-149-96-0000	1004 BROADWAY W	20.00000%
36	007-650-150-54-0000	950 BROADWAY W	20.00000%
37	007-650-150-63-0003	140 943 BROADWAY W	20.00000%
38	007-650-150-63-0006	110 943 BROADWAY W	20.00000%
39	007-650-153-07-0000	2480 LAUREL ST	20.00000%

\* % of land value eligible for the DPRP tax rate reflects the \$6.5 million cap.

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
40	007-650-153-67-0000	833 BROADWAY W	20.00000%
41	007-650-153-76-0000	820 BROADWAY W	20.00000%
42	007-650-163-46-0000	656 BROADWAY W	20.00000%
43	007-650-165-04-0000	2508 ASH ST	20.00000%
44	009-693-179-04-0000	196 18TH AVE W	20.00000%
45	009-710-150-92-0000	900 KING EDWARD AVE W	14.15814%*
46	010-810-097-08-0002	1880 57TH AVE W	20.00000%
47	012-145-833-28-0000	8828 SELKIRK ST	20.00000%
48	012-145-833-97-0000	1225 73RD AVE W	20.00000%
49	012-148-833-59-0000	8865 OSLER ST	20.00000%
50	012-840-138-40-0000	1336 MARINE DR SW	20.00000%
51	013-190-640-96-0000	1888 MAIN ST	30.00000%
52	013-190-641-45-0000	1925 MAIN ST	30.00000%
53	013-190-641-75-0000	1965 MAIN ST	30.00000%
54	013-219-606-02-0000	1200 RAYMUR AVE	20.00000%
55	013-226-596-04-0000	700 VERNON DR	20.00000%
56	013-580-192-85-0000	393 POWELL ST	20.00000%
57	013-580-205-38-0000	738 POWELL ST	20.00000%
58	013-580-205-46-0000	746 POWELL ST	20.00000%
59	013-580-205-50-0000	750 POWELL ST	20.00000%
60	013-589-205-93-0000	795 CORDOVA ST E	20.00000%
61	013-590-192-36-0000	334 HASTINGS ST E	20.00000%
62	013-590-194-55-0000	449 HASTINGS ST E	20.00000%
63	013-590-194-63-0000	459 HASTINGS ST E	20.00000%
64	013-590-196-71-0000	567 HASTINGS ST E	20.00000%
65	013-590-198-06-0000	600 HASTINGS ST E	20.00000%
66	013-590-198-43-0000	645 HASTINGS ST E	20.00000%
67	013-590-198-59-0000	659 HASTINGS ST E	20.00000%
68	013-590-205-02-0000	702 HASTINGS ST E	20.00000%
69	013-590-205-13-0000	709 HASTINGS ST E	20.00000%
70	013-590-205-50-0000	748 HASTINGS ST E	20.00000%
71	013-590-212-16-0000	814 HASTINGS ST E	20.00000%
72	013-590-212-80-0000	874 HASTINGS ST E	20.00000%
73	013-590-217-03-0000	901 HASTINGS ST E	20.00000%
74	013-590-222-36-0000	1132 HASTINGS ST E	20.00000%
75	013-590-222-37-0000	1135 HASTINGS ST E	20.00000%
76	013-596-212-84-0000	884 GEORGIA ST E	20.00000%
77	013-615-218-94-0000	960 EVANS AVE	20.00000%
78	013-630-198-07-0000	601 TERMINAL AVE	20.00000%
79	013-630-216-25-0000	703 TERMINAL AVE	20.00000%
80	013-630-216-95-0000	753 TERMINAL AVE	20.00000%
81	013-635-193-56-0000	520 INDUSTRIAL AVE	30.00000%
82	013-635-193-66-0000	580 INDUSTRIAL AVE	30.00000%

\* % of land value eligible for the DPRP tax rate reflects the \$6.5 million cap.

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
83	013-635-193-80-0000	670 INDUSTRIAL AVE	30.00000%
84	013-635-194-03-0000	401 INDUSTRIAL AVE	30.00000%
85	013-638-193-03-0000	235 1ST AVE E	30.00000%
86	013-638-193-04-0000	252 1ST AVE E	30.00000%
87	013-638-193-54-0000	258 1ST AVE E	30.00000%
88	013-640-172-07-0000	231 2ND AVE W	20.00000%
89	013-640-184-41-0000	33 2ND AVE E	20.00000%
90	013-640-190-15-0000	215 2ND AVE E	30.00000%
91	013-640-190-45-0000	225 2ND AVE E	30.00000%
92	013-640-190-95-0000	245 2ND AVE E	30.00000%
93	013-640-193-07-0000	251 2ND AVE E	30.00000%
94	013-640-193-55-0000	255 2ND AVE E	30.00000%
95	013-640-193-69-0000	271 2ND AVE E	30.00000%
96	013-641-182-07-0000	75 3RD AVE W	20.00000%
97	013-641-182-85-0000	31 3RD AVE W	20.00000%
98	013-642-179-87-0000	115 4TH AVE W	20.00000%
99	013-642-179-95-0000	1943 MANITOBA ST	20.00000%
100	013-642-184-95-0000	1975 QUEBEC ST	20.00000%
101	013-644-190-07-0000	207 5TH AVE E	30.00000%
102	013-644-190-96-0000	290 5TH AVE E	30.00000%
103	013-645-184-85-0000	65 6TH AVE E	20.00000%
104	013-650-198-05-0000	425 BROADWAY E	20.00000%
105	013-650-201-20-0000	510 BROADWAY E	20.00000%
106	013-650-201-30-0000	530 BROADWAY E	20.00000%
107	013-650-201-32-0000	532 BROADWAY E	20.00000%
108	013-650-210-74-0000	794 BROADWAY E	20.00000%
109	013-650-210-94-0000	794 BROADWAY E	20.00000%
110	013-654-191-70-0000	268 10TH AVE E	20.00000%
111	013-654-191-78-0000	278 10TH AVE E	20.00000%
112	013-664-186-87-0000	185 11TH AVE E	20.00000%
113	013-770-207-60-0000	654 KINGSWAY	20.00000%
114	014-230-594-36-0000	636 CLARK DR	20.00000%
115	014-230-594-42-0000	642 CLARK DR	20.00000%
116	014-230-601-14-0000	1010 CLARK DR	20.00000%
117	014-230-601-94-0000	1042 CLARK DR	20.00000%
118	014-230-607-56-0000	1406 CLARK DR	20.00000%
119	014-230-630-94-0000	1750 CLARK DR	20.00000%
120	014-250-641-19-0000	2211 COMMERCIAL DR	20.00000%
121	014-253-580-95-0000	99 VICTORIA DR	20.00000%
122	014-253-588-05-0000	323 VICTORIA DR	20.00000%
123	014-253-607-02-0000	1302 VICTORIA DR	20.00000%
124	014-253-631-94-0000	1894 VICTORIA DR	20.00000%
125	014-270-616-95-0000	1657 NANAIMO ST	20.00000%

\* % of land value eligible for the DPRP tax rate reflects the \$6.5 million cap.

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>
	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
126	014-270-648-05-0000	2411 NANAIMO ST	20.00000%
127	014-270-650-25-0000	2523 NANAIMO ST	20.00000%
128	014-580-230-12-0000	1308 POWELL ST	20.00000%
129	014-580-250-06-0000	1712 POWELL ST	20.00000%
130	014-580-250-35-0000	1725 POWELL ST	20.00000%
131	014-580-250-46-0000	1740 POWELL ST	20.00000%
132	014-580-250-95-0000	1795 POWELL ST	20.00000%
133	014-580-251-86-0000	1856 POWELL ST	20.00000%
134	014-586-251-43-0000	1847 TRIUMPH ST	20.00000%
135	014-587-235-24-0000	1628 PANDORA ST	20.00000%
136	014-587-251-05-0000	1811 PANDORA ST	20.00000%
137	014-588-230-44-0000	1344 FRANKLIN ST	20.00000%
138	014-588-235-03-0000	1603 FRANKLIN ST	20.00000%
139	014-588-235-51-0000	1651 FRANKLIN ST	20.00000%
140	014-590-230-34-0000	1340 HASTINGS ST E	20.00000%
141	014-590-235-04-0000	1606 HASTINGS ST E	20.00000%
142	014-590-235-61-0000	1661 HASTINGS ST E	20.00000%
143	014-590-235-81-0000	1671 HASTINGS ST E	20.00000%
144	014-590-235-97-0000	1691 HASTINGS ST E	20.00000%
145	014-590-251-95-0000	1895 HASTINGS ST E	20.00000%
146	014-594-230-38-0000	1356 FRANCES ST	20.00000%
147	014-600-230-27-0000	1327 VENABLES ST	20.00000%
148	014-600-233-96-0000	1480 VENABLES ST	20.00000%
149	014-600-234-70-0000	1528 VENABLES ST	20.00000%
150	014-600-235-01-0000	1601 VENABLES ST	20.00000%
151	014-600-236-02-0000	1602 VENABLES ST	20.00000%
152	014-600-236-74-0000	1638 VENABLES ST	20.00000%
153	014-650-234-86-0000	1660 BROADWAY E	20.00000%
154	015-190-696-83-0000	3683 MAIN ST	20.00000%
155	015-190-703-06-0000	3810 MAIN ST	20.00000%
156	015-770-211-05-0000	715 KINGSWAY	20.00000%
157	015-770-211-79-0000	773 KINGSWAY	20.00000%
158	015-770-212-37-0000	841 KINGSWAY	20.00000%
159	015-770-222-45-0000	1143 KINGSWAY	20.00000%
160	015-770-222-52-0000	1146 KINGSWAY	20.00000%
161	015-770-222-74-0000	1174 KINGSWAY	20.00000%
162	015-770-222-75-0000	1175 KINGSWAY	20.00000%
163	015-770-222-98-0000	1188 KINGSWAY	20.00000%
164	015-770-225-02-0000	1202 KINGSWAY	20.00000%
165	015-770-228-82-0000	1382 KINGSWAY	20.00000%
166	015-770-230-39-0000	1439 KINGSWAY	20.00000%
167	015-770-230-76-0000	1476 KINGSWAY	20.00000%
168	015-770-235-41-0000	1541 KINGSWAY	20.00000%

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	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
169	016-190-717-11-0000	4407 MAIN ST	20.00000%
170	016-190-722-62-0000	4562 MAIN ST	20.00000%
171	016-190-769-07-0000	190 48TH AVE E	20.00000%
172	016-199-714-97-0000	4393 ST. GEORGE ST	20.00000%
173	016-210-710-81-0000	4179 FRASER ST	20.00000%
174	016-210-710-97-0000	4197 FRASER ST	20.00000%
175	016-210-712-27-0000	4221 FRASER ST	20.00000%
176	016-210-712-79-0000	4273 FRASER ST	20.00000%
177	016-210-712-94-0001	4286 FRASER ST	20.00000%
178	016-210-712-94-0002	4288 FRASER ST	20.00000%
179	016-210-712-94-0003	4292 FRASER ST	20.00000%
180	016-210-712-94-0004	4298 FRASER ST	20.00000%
181	017-190-807-75-0000	7271 MAIN ST	20.00000%
182	017-210-823-91-0000	8061 FRASER ST	20.00000%
183	017-250-790-91-0000	6585 VICTORIA DR	20.00000%
184	018-090-842-06-0000	1700 75TH AVE W	18.13060%*
185	018-122-830-46-0000	8650 BARNARD ST	20.00000%
186	018-153-840-44-0000	8812 LAUREL ST	20.00000%
187	018-156-840-43-0000	8729 HEATHER ST	20.00000%
188	018-156-840-97-0000	8829 HEATHER ST	20.00000%
189	018-170-830-85-0000	8655 CAMBIE ST	20.00000%
190	018-184-832-99-0010	110 8475 ONTARIO ST	20.00000%
191	018-184-832-99-0026	302 8495 ONTARIO ST	20.00000%
192	018-201-830-36-0000	8236 ST. GEORGE ST	20.00000%
193	018-210-839-74-0000	8550 FRASER ST	20.00000%
194	018-830-203-50-0000	620 MARINE DR SE	20.00000%
195	018-830-210-92-0000	732 MARINE DR SE	20.00000%
196	018-830-236-08-0000	1618 MARINE DR SE	20.00000%
197	018-839-210-08-0000	728 KENT AVENUE SOUTH E	20.00000%
198	018-840-149-96-0000	970 MARINE DR SW	20.00000%
199	018-840-156-34-0000	774 MARINE DR SW	20.00000%
200	018-840-156-74-0000	762 MARINE DR SW	20.00000%
201	018-840-161-04-0000	750 MARINE DR SW	20.00000%
202	018-842-144-37-0000	1275 75TH AVE W	20.00000%
203	019-230-762-97-0000	6483 KNIGHT ST	20.00000%
204	019-250-733-05-0000	5037 VICTORIA DR	20.00000%
205	019-730-229-85-0000	1385 33RD AVE E	20.00000%
206	020-280-598-08-0000	804 RENFREW ST	20.00000%
207	020-280-598-70-0000	862 RENFREW ST	20.00000%
208	020-280-598-96-0000	880 RENFREW ST	20.00000%
209	020-296-600-95-0000	983 WINDERMERE ST	20.00000%
210	020-580-275-17-0000	2715 DUNDAS ST	20.00000%
211	020-588-305-06-0000	328 SKEENA ST	20.00000%

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	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
212	021-270-616-92-0000	1648 NANAIMO ST	20.00000%
213	021-280-616-05-0000	1605 RENFREW ST	20.00000%
214	021-280-630-72-0000	1786 RENFREW ST	20.00000%
215	021-305-638-06-0000	2110 SKEENA ST	20.00000%
216	021-650-305-07-0000	3525 LOUGHEED HWY	20.00000%
217	021-664-303-02-0000	2772 NATAL ST	20.00000%
218	022-270-694-96-0000	3690 NANAIMO ST	20.00000%
219	022-275-706-02-0000	4310 SLOCAN ST	20.00000%
220	022-275-706-89-0000	4293 SLOCAN ST	20.00000%
221	022-300-700-55-0000	3855 RUPERT ST	20.00000%
222	022-300-700-65-0000	3869 RUPERT ST	20.00000%
223	022-320-708-07-0000	4409 BOUNDARY RD	20.00000%
224	022-700-280-82-0000	2978 22ND AVE E	20.00000%
225	023-250-730-68-0000	4962 VICTORIA DR	20.00000%
226	023-250-733-26-0000	5022 VICTORIA DR	20.00000%
227	023-250-747-18-0000	5616 VICTORIA DR	20.00000%
228	023-250-747-36-0000	5632 VICTORIA DR	20.00000%
229	023-770-250-76-0000	2070 KINGSWAY	20.00000%
230	023-770-266-19-0000	2211 KINGSWAY	20.00000%
231	023-770-275-08-0000	2516 KINGSWAY	20.00000%
232	023-770-275-34-0000	2536 KINGSWAY	20.00000%
233	023-770-301-05-0000	3055 KINGSWAY	20.00000%
234	023-770-308-67-0000	201 3375 KINGSWAY	20.00000%
235	023-770-313-11-0000	3471 KINGSWAY	20.00000%
236	023-770-314-95-0000	3523 KINGSWAY	20.00000%
237	024-250-802-42-0000	6940 VICTORIA DR	20.00000%
238	024-758-302-05-0000	3103 45TH AVE E	20.00000%
239	026-120-605-98-0402	995 HORNBY ST	20.00000%
240	026-120-605-98-0405	989 HORNBY ST	20.00000%
241	026-120-605-98-0406	985 HORNBY ST	20.00000%
242	026-120-605-98-0407	981 HORNBY ST	20.00000%
243	026-120-605-98-0410	973 HORNBY ST	20.00000%
244	026-120-605-98-0413	965 HORNBY ST	20.00000%
245	026-120-605-98-0414	957 HORNBY ST	20.00000%
246	026-126-592-35-0000	541 HOWE ST	20.00000%
247	026-126-592-63-0000	555 HOWE ST	20.00000%
248	026-134-595-32-0000	626 SEYMOUR ST	20.00000%
249	026-134-595-42-0000	644 SEYMOUR ST	20.00000%
250	026-172-580-66-0000	228 ABBOTT ST	20.00000%
251	026-178-580-04-0000	2 POWELL ST	20.00000%
252	026-178-592-93-0000	555 CARRALL ST	20.00000%
253	026-580-186-05-0000	101 POWELL ST	20.00000%
254	026-590-138-56-0000	426 HASTINGS ST W	20.00000%

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	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
255	026-590-148-35-0000	327 HASTINGS ST W	20.00000%
256	026-590-190-38-0000	232 HASTINGS ST E	20.00000%
257	026-590-190-55-0000	253 HASTINGS ST E	20.00000%
258	026-590-190-56-0000	254 HASTINGS ST E	20.00000%
259	026-592-138-70-0000	414 PENDER ST W	20.00000%
260	026-592-186-46-0000	148 PENDER ST E	20.00000%
261	026-592-190-66-0000	266 PENDER ST E	20.00000%
262	026-594-190-53-0000	253 KEEFER ST	20.00000%
263	026-596-190-20-0000	218 GEORGIA ST E	20.00000%
264	026-596-190-40-0000	238 GEORGIA ST E	20.00000%
265	026-596-190-60-0000	252 GEORGIA ST E	20.00000%
266	027-110-601-66-0000	774 DENMAN ST	20.00000%
267	027-601-113-50-0000	1640 ALBERNI ST	20.00000%
268	027-601-113-84-0000	1614 ALBERNI ST	20.00000%
269	027-602-110-27-0000	1769 ROBSON ST	20.00000%
270	027-602-110-57-0000	1739 ROBSON ST	20.00000%
271	027-602-113-56-0000	1648 ROBSON ST	20.00000%
272	027-602-113-66-0000	1642 ROBSON ST	20.00000%
273	027-602-113-94-0000	1610 ROBSON ST	16.93899%*
274	027-602-114-50-0000	1536 ROBSON ST	20.00000%
275	027-602-115-09-0001	1487 ROBSON ST	20.00000%
276	027-602-117-02-0080	1280 ROBSON ST	20.00000%
277	027-602-118-02-0001	1172 ROBSON ST	20.00000%
278	027-602-118-02-0002	1172 ROBSON ST	20.00000%
279	027-602-118-02-0006	1190 ROBSON ST	20.00000%
280	027-603-119-05-0000	1045 HARO ST	20.00000%
281	027-612-110-93-0000	1707 DAVIE ST	20.00000%
282	027-612-118-15-0001	1177 DAVIE ST	20.00000%
283	029-120-614-04-0004	1342 BURRARD ST	20.00000%
284	029-120-614-04-0008	1352 BURRARD ST	20.00000%
285	029-120-614-04-0009	1354 BURRARD ST	20.00000%
286	029-120-614-04-0012	1308 BURRARD ST	20.00000%
287	029-120-614-04-0013	1310 BURRARD ST	20.00000%
288	029-124-608-97-0144	903 DAVIE ST	20.00000%
289	029-124-608-97-0145	925 DAVIE ST	20.00000%
290	029-124-608-97-0146	921 DAVIE ST	20.00000%
291	029-130-604-17-0000	911 GRANVILLE ST	20.00000%
292	029-130-604-18-0000	906 GRANVILLE ST	20.00000%
293	029-130-604-30-0000	918 GRANVILLE ST	20.00000%
294	029-130-604-59-0000	957 GRANVILLE ST	20.00000%
295	029-130-604-93-0000	987 GRANVILLE ST	20.00000%
296	029-130-606-68-0000	1068 GRANVILLE ST	20.00000%
297	029-130-606-97-0000	1081 GRANVILLE ST	20.00000%

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	<b>Roll #</b>	<b>Address</b>	<b>% of Eligible Land</b>
298	029-130-608-43-0000	1143 GRANVILLE ST	20.00000%
299	029-148-608-02-0022	1122 HOMER ST	20.00000%
300	029-148-608-02-0023	1122 HOMER ST	20.00000%
301	029-148-612-59-0000	1251 HOMER ST	20.00000%
302	029-148-612-67-0000	1271 HOMER ST	20.00000%
303	029-157-606-07-0000	1003 CAMBIE ST	20.00000%

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