

A Commentary on
City of Vancouver, General Manager, Community Services' Administrative
Report, Policy & Regulatory Steps for Reducing Empty Housing¹

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I. Preface. Following last month's publication of its report on housing demand and occupancy in Metropolitan Vancouver², Daedalus Analytics Incorporated was asked to comment specifically on the City of Vancouver's (CoV) Administrative Report on Policy and Regulatory Steps for Reducing Empty Housing. Now that CoV staff have been told to "pursue a tax on empty homes with or without help from the provincial government"³, perhaps it is an appropriate time to add these comments. This will be done, as much as possible, without repetition of contents of the earlier publication.

The comments are not presented in any particular order; to the extent there is any overall theme, it is that there is a need for much more clarification, as to intent, impact, timing, and legality, before there is sufficient information for the public to make an informed decision about what will be a fundamental change in property rights for all owners of housing in Vancouver. In this vein, eight specific requests for clarification are made within the body of the paper.

II. What is proposed? Five decades ago, the then Federal Minister of Justice Pierre Trudeau said that "there is no place for the state in the bedrooms of the nation", a statement reiterated this spring at the Federal Conservatives national convention. In dramatic contrast, the CoV intends to plant itself firmly in the bedrooms of Vancouver, proposing to punish people who don't use their bedrooms often enough. Yes, if Vancouverites don't occupy their homes often enough (what is occupancy of a home if not sleeping in it), the CoV proposes to deem them vacant and tax them at a high enough rate (a supertax) to a) to force them to sleep at home more often, b) rent it to someone who will, c) sell the property, or d) pay the tax.

It is suitably ironic that in response to a populist campaign targeting foreigners, the CoV proposal will involve scrutiny of everyone's occupancy of their homes: the CoV is proposing to tax all vacant homes and has said that it is "likely to cast a wider net than just the pool of housing units that are empty for 12 months or more"⁴ to include what it calls under-occupied property⁵, and, in the extreme, has said that it wants to tax everything "other than continuous residential occupancy"⁶.

¹ City of Vancouver, Administrative Report, June 16, 2016, Policy & Regulatory Steps for Reducing Empty Housing, (hereafter CoVReg), council.vancouver.ca/20160629/documents/pspc8.pdf.

² David Baxter, Demand and Occupancy: Micro-Economics and Metropolitan Vancouver's Housing Market, Daedalus Analytics Incorporated, www.davidsaysresearch.com, June 2016.

³ Matt Robinson, Vancouver council gives green light for city staff to pursue empty-homes tax, June 29, 2016, vancouver.sun.com/vancouver-council-directs-staff-to-pursue-empty-homes-tax

⁴ CoVReg Page 8

⁵ CoVReg Page 5

⁶ CoVReg Page 7

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To determine who is liable for the supertax, the CoV proposes “a self-declaration and audit/complaint response process”⁷, meaning that each and every residential property owner will have to declare the extent of occupancy of their property. If someone does not think it is occupied enough, they can complain⁸, and then:

“In order to avoid being taxed, owners could be required to produce evidence that they are primary residents or renting the property long-term, such as government ID (i.e. a driver’s license) to substantiate primary residence or a long-term lease agreement. In order to be practical and enforceable, a tax on long term empty housing would also need to target under-occupied investment properties (e.g. second homes that are occupied occasionally by the owner or family, or properties occupied only for part of the year).”⁹

All property owners¹⁰ have to be prepared to produce the evidence – their words – about how often those bedrooms are used. For those of you who live or who have property in the province outside the City of Vancouver, do not be too complacent about this, as the CoV is inviting other municipalities to join in, so if you have a cottage or ski place, it is probably good idea to pay attention to this trial run.

Alarmist? Hard to say because, quite astonishingly, after more than three years of stressing about vacant homes, with numerous media events, conference and reports, the CoV has not provided a specific definition of a vacant home; lots of hints but not a definition that one can make a decision on. So this may, or may not be, alarmist, as all that is definitively known is that the CoV is “likely to cast a wider net than just the pool of housing units that are empty for 12 months or more” and has proposed taxing everything except “continuous residential occupancy”.

Generously presuming that the reason that the CoV has not provided a definition is that they don’t know, rather than they do know and aren’t telling us, before anything else is done, the onus is on the CoV to present a legal definition of the property they are going to supertax. Until then, no one, not property owners, not the general public, not the Province, has enough information to judge what the CoV has in mind. The CoV’s August 1st ultimatum to the Province¹¹ is a meaningless (literally) gesture.

Request for Clarification 1: A clear, precise and detailed definition of a “vacant home”.

⁷ CoVReg Page 6

⁸ One hopes that there will be some mechanism on the complaints process that will ensure accountability of the complainer to avoid abuse of the process.

⁹ CoVReg Page 3

¹⁰ And, effectively, tenants to the extent that landlords will have to prove that tenants occupied rental property often enough to escape the tax, thereby shifting the burden of proof to the tenants.

¹¹ “if a written response has not been received from the Province by August 1, 2016 indicating its support for” “the creation and administration of a new property class”, CoVReg Page 1

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III. Is it Legal? CoV is proposing to change the legal rights of all residential property owners by imposing a differential tax based on housing occupancy¹². The CoV report clearly states “Council currently does not have authority to mandate occupancy of private property.”¹³ I am not a lawyer, and have no opinion or advice with respect to law, so this confuses me, as mandating the occupancy of private property is exactly what the CoV says it is going to do. This raises the questions “Does the CoV have the legal power to discriminate on the basis of occupancy?” and “Does it have the legal power to use a tax as a way of doing something indirectly that it does not have the mandate to do directly?”

Mulling a bit more about the legal validity of the CoV’s proposal, it would be nice to know that, merely for examples, it respects Section 6.3.a of the Canadian Charter of Rights and Freedoms concerning discrimination based on the province of residency; that requiring people to tell the CoV when they were and were not at home is acceptable to the Office of Information and Privacy Commissioner for British Columbia; and does not violate the requirements of NAFTA Chapter 11.

The CoV says that there “are few legal implications”, which means there are some, but, given it has no mandate to regulate the occupancy of private property, perhaps more detailed elaboration of the legality of discrimination on the basis of occupancy would reassure taxpayers that the CoV proposed actions are legal, and that the CoV will not be engaged in expensive litigation as a result of this regulation.

If it turns out that the CoV can discriminate on the basis of occupancy, it is essential that the public know the limits on the discriminatory power: can owners be differentially taxed not because they have a vacant home, but do have a vacant bedroom? There are a lot of empty nests (way more than empty houses) in Vancouver: in 2011, the most recent Census for which data are available, there were 147,990 people sleeping in the 178,471 bedrooms in the 47,535 occupied single detached houses in the City of Vancouver¹⁴. This means that, even assuming one person per bedroom, there were 30,481 empty bedrooms (14.5 percent vacancy).

¹² In the past, there have been a number of court cases concerning municipalities trying to discriminate on the basis of occupancy (e.g., attempts to keep groups of students from sharing housing in “family” areas and to keep secondary suites out of single detached areas). Further, there has been a higher level of sensitivity to the relationship between the aspirations of politicians and the rule of law since the Federal Court told the Conservative Government in 2015 that its actions were unlawful (the Niqab) or violated the Charter (Designated Country of Origin).

¹³ CoVReg Page 7

¹⁴ Data from Statistics Canada Custom Tabulations for Urban Futures Institute; For a further discussion of the empty bedroom phenomenon, see Urban Futures Institute, Changing Places: A Strategy for Home Ownership, Residential Neighbourhoods, and RRSPs in Canada, Feb2000, www.urbanfutures.com/strategy; and Andrew Ramlo, Urban Futures Institute, BC’s Empty Bedrooms: Occupancy of British Columbia’s Housing Stock, 1999, www.urbanfutures.com/bcs-empty-bedrooms-pdf

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The CoV proposal says that it needs to target “under-occupied” properties, and a house with more bedrooms in it than people to sleep in them is clearly under-occupied. Given the proclaimed housing crisis and the issues of homelessness, filling up the empty bedrooms by compelling their occupancy, or punitively taxing people whose “housing footprint” is too large might be seen as a cheap and easy path for the CoV to follow, as it has already started down it with its discrimination on the basis of occupancy. Please don’t say that nobody would ever propose such a policy, as they already have, as exemplified by a column in the Guardian Newspaper entitled, “Let’s take the housing fight to wealthy owners with empty spare rooms”¹⁵.

Request for Clarification 2: Confirmation that the CoV attempt to discriminate on the basis of occupancy is legal, and articulation of the extent of its ability to do so.

III. Whose business is it? In the context of legality, one detail of the CoV proposal is quite startling: its option to use a business license as a way to tax vacant homes (Plan A is considered in Section IV):

“The third option for City action is to begin charging a business tax on empty housing and under-occupied housing. Under Section 279AA-287 of the Vancouver Charter, Council may enact a by-law for providing for an annual tax on every person occupying or using and(sic) real property for the purpose of carrying on within the City, any business, trade, profession or other occupation with the tax being based on the annual assessed rental value of the real property being used for such purpose. This by-law could define the ownership of residential property used for purposes other than continuous residential occupancy as a business subject to a business tax.”¹⁶

This again raises questions of legality, specifically: “Can the CoV legally define anything they want to tax as a business?”; “Can the CoV actually say that doing nothing, absolutely nothing, is a business?; and, “What exactly does continuous occupancy mean?”

The CoV must know – and tell the public - the scope of its powers in this regard before venturing very far down this road. If the CoV can define a vacant apartment as a business, can it then define a home vegetable garden as an agricultural business, and, in the current context, can it deem homes without vegetable gardens as being in the non-agricultural business. This is not to say that the current council, reasonable people all, would do this, but some future council might, so it would be good to know.

Request for Clarification 3: Confirmation that the CoV can unilaterally deem any activity, or the lack thereof, as a business.

¹⁵ George Monbiot, “Let’s take the housing fight to wealthy owners with empty spare rooms”, The Guardian, January 2011, www.theguardian.com/commentisfree/2011/jan/04/take-housing-fight-wealthy

¹⁶ CoVReg Page 7

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In this regard, there is no evidence that the CoV has considered the income tax implications of deeming that property owners are in business¹⁷, particularly as they have no revenue from the property but would now have expenses that they could presumably deduct from other income, with the full backing of CoV as they would have business licenses. In this regard, property owners might actually seek the tax, as its burden would be shifted to the Provincial and Federal Government.

IV. Plan A – A Vacant Property Tax. The CoV preferred option, and the basis of its August 1st ultimatum to the Province, focuses on the creation of what it calls a new property class:

THAT the Mayor, on behalf of Council, write to the Premier to request that the Province confirm its support for the creation and administration of a new property class “Residential Vacant” on the Assessment Roll such that Vancouver and other taxing authorities have the option to set a different property tax rate for empty housing.¹⁸

From an implementation and administrative perspective, the most effective approach to levy taxes on empty housing is to use the existing property assessment and taxation system. Should the Province support the creation of a new property class “Residential Vacant” on the *Assessment Roll* and direct BC Assessment to administer the self-declaration and classification process as part of their existing mandate, the City and other taxing authorities would have the option to set a different property tax rate for empty housing.¹⁹

On the surface it appears that the CoV wants to use BCAA to get around the fact that the CoV has no mandate to regulate occupancy of private property. It would be useful for the CoV to explain what BC Assessment Authority (BCAA) thinks of all of this: if the CoV has obtained comment from BCAA, they should share it, and if they haven’t, well, it does not make a lot of sense to propose a role for BCAA, until there has been some dialogue with the organization that the CoV sees as the primary agent in its preferred proposal.

Sooner or later it will be determined/revealed if the creation of a property class specifically for the CoV is something that BCAA can and/or should do, but it is not apparent from its mandate that there is a fit:

The mandate of BC Assessment is to establish and maintain uniform real property assessments throughout British Columbia in accordance with the Assessment Act. The Act also requires that BC Assessment produce annual rolls with assessments at market value.²⁰

From this, one can conclude that BCAA has a province wide framework for assessments, and hence customizing a property class for one municipality does not

¹⁷ Would be best to check this proposal with someone familiar with NAFTA and the Canada/USA tax treaties as USA based property owners would now be seen as operating in a business in Canada.

¹⁸ CoVReg Page 1

¹⁹ CoVReg Page 9

²⁰ www.bcassessment.ca/About-Us/about-BC-Assessment

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appear to fit well within its mandate. The reason for reference to “customizing” is that the CoV’s definition of Residential Vacant is not likely to be the same as, say, that of the City of Fort St. John or of The Resort Municipality of Whistler. So there would either have to be agreement province wide on what Residential Vacant meant, or a generalized definition that individual municipalities could use exemptions to fine tune: in this latter case, while there may be a uniform definition theoretically, in practice there would not be uniformity. Further, there would need to be clarity as to the extent that any new property class would apply to school taxes. As an aside, it would be useful to know if other municipalities support CoV’s request for a change in BCAA’s uniform property assessments. Assuming that such consultation has not been done, perhaps this year’s UBCM meeting might be an appropriate place to determine the extent of this support.

A larger issue is that BCAA, whose task is to maintain uniform assessments, is not being asked to assess anything: it is being asked to create and administer a self-declaration and audit/complaint process. This, clearly, is not part of a mandate to establish and maintain uniform real property assessments. It is important to be clear that the inclusion of a property in a new property class in the assessment role could be interpreted as having BCAA’s stamp of approval, and would focus appeals to inclusion in the new property class on BCAA rather than the CoV.

Request for Clarification 4: Confirmation of the appropriateness/willingness of BCAA to create and maintain a new property class for the City of Vancouver.

Of course, these mandate issues could be overcome by legislation, essentially making BCAA an agent of the CoV, but that in turn leads to something mentioned but not detailed in the CoV report, that of costs:

The identification of properties subject to the “Residential Vacant” classification is required annually and would likely involve a self-declaration and audit/complaint response process. It is recommended that the Province take the lead on administering this process, since it already collects data related to primary residence and rental income through the Homeowner Grant and income tax collection processes. Alternatively, the City could assume this role and provide a list to BC Assessment on an annual basis, though there are significant resource and cost implications to the City as discussed below.²¹

It is apparent that there will be significant costs involved, as property potentially falling into the Residential Vacant class will change frequently, perhaps on a monthly basis. But the big costs are going to be in the area of audit/complaint responses, of verifying that vacancy is, or is not, present, and of dealing with appeals. As the CoV notes, “It would be very difficult for a government to set up a system to definitively

²¹ CoVReg Page 6. It is not clear what income tax and home owner grant information have to do with Residential Vacant.

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prove that a property was unoccupied for a specified period of time”²² and yet that is exactly what it will have to do when the appeals start, for if it cannot, the whole exercise will become pointless.

The CoV is mute on who will pay for, and the magnitude of, the “significant resource and cost implications” involved with annual identification of property subject to the tax, particularly given the reliance on a vigilante-based violation reporting system, and the maintenance, administration and appeals of the process. From the Province’s and BCAA’s perspective what the CoV presents as a modest request, “support for the creation and administration of a new property class”, actually involves “significant resource and cost implications” that should be detailed before venturing forth.

Request for Clarification 5: Confirmation of the costs of BCAA creating and maintaining a new property class for the City of Vancouver, and identification of who will bear them.

V. Timing of implementation and impact. The CoV report is silent on timing, but does contain a comment that provokes a discussion on timing:

Of all the options identified ... taxes or levies on owners of empty housing, has the greatest potential to have a direct and immediate impact on the number of empty housing units in the city.²³

It is not clear what is meant by “immediate”, but in this case immediate is going to be in a few years: at this point in time, there is not even a definition of Residential Vacant. A reasonable time line for the rest of the process for the proposed regulation to be articulated, implemented, and reflected in the housing market will likely be:

Not much will happen until after the August 1st deadline passes; nothing happens in August ever; sometime in the fall a definition will be rolled out; the rest of the fall will be taken up with public and stakeholder consultation; something will go to Council early next year; when passed, the clock will start running on what ever definition vacancy is, as this cannot be retroactively applied.

This means that the first time any tax declaration would be required would be in the early part of 2018. During the 2017/18 period some owners will have adapted occupancy to get around the tax, some will have shrugged their shoulders and said it is no big deal, some won’t even be aware that the tax is going to be imposed, some will appeal, but most will be waiting to see how things go. Thus it will be two to three years before the first glimmers of an impact will surface, and several more before any noticeable impact of this policy would be felt.

The absence of even a tentative time line for implementation and impact imposes not only a serious limitation on evaluation of the proposal but creates unrealistic

²² CoVReg Page 5

²³ CoVReg Page 5

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expectations of an “immediate” effect. People have become so invested in the “foreigner owner of vacant property pushing up housing prices and taking housing away from residents” scenario that they expect that if “something” is done, suddenly prices will fall and there will be lots of homes and apartments on the market. Those who think the “vacancy” tax is a magic affordability wand are going to be greatly disappointed, as all the proposal will do in the near term is provide a distraction until after the next elections.

Stepping a bit further back, it is hard to assess the magnitude and timing of impact when the purpose of the policy is not known. Nowhere in the report can one find a statement of either general or specific objectives: the closest that it comes is the statement “Given the affordability challenges in the city and region, it is not acceptable to allow over 10,800 housing units to remain empty on a long term basis”²⁴. Without some statement of goals and objectives, it is impossible to assess the merits of the proposal, as it is not possible to discern what it is trying to do. Further the CoV offers no indication of how it can or will monitor the impacts of the policy, something that is generally desirable for a serious policy proposal.

In some places the CoV seems to anticipate that all of the units it considers currently unoccupied would shift into the rental/resale ownership pool, increasing the vacancy rate in the rental market by making more rental units for tenants and in other places it seems to anticipate that these units would remain Vacant Residential and hence providing tax revenue. It can’t have both: if the units roll into the rental/resale ownership pool, there will be no tax revenue; and if they don’t, nothing will have happened to change the number of unoccupied units, although in this case the CoV “Council will have ... tax revenues to provide affordable housing in Vancouver”²⁵, net of course, of the costs of maintenance and administration of the tax.

The CoV states that a property tax on vacant property will have the greatest impact, but does not say what the impact is intended to be, nor the probability of it occurring, nor the likely timing of the benefits and costs associated with it: it makes no sense to proceed without at least some attempt to determine what the likely consequence of its actions might be and when these might occur.

Request for Clarification 7: Confirmation of purpose, desired and likely outcomes, timing of implementation and impact, cost and benefits of the two proposed alternatives.

As a bit of a reality check, note that the entire proposal is framed in the context of increasing affordability and resident occupancy. The only two outcomes suggested in the CoV proposal are that the units will either go into the rental/resale ownership pool or will pay the tax, and it is on this assumption that the success of the proposal

²⁴ CoVReg Page 2

²⁵ CovReg Page 9

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rests. But there is a third option: all of the people who currently reside outside the City of Vancouver and have Residential Vacant property within it decide to occupy the property (after all, the City is a pretty nice place to live) thereby fully responding to the complaints that the property is vacant. The results: no improvement in affordability, no increase in market rental vacancy, no reduction in demand (and hence no change in property values), no increase in property tax revenue, more people in the City of Vancouver and a greater demand for public services. To the extent that owners occupy, the supertax will do nothing with respect to affordability in the City of Vancouver: what the CoV implicitly wants, it appears, is for the owners of vacant properties not to occupy them.

VI. Stakeholders and Entrapment. There is no evidence in the CoV Report that there has been any contact, or even attempt at contact, with the only true stakeholders in the proposal, property owners and specifically property owners of property likely to be deemed Residential Vacant. There have been researchers peering at bedroom windows and examining electricity bills, academics speculating, politicians pontificating, advocates advocating, and media headlining – none of them have any skin in the game, but all have gotten plenty of media attention – and yet there is no evidence that the CoV has attempted any engagement with property owners.

This is an unjustifiable omission, as the CoV has already had the opportunity to communicate with all of the property owners in the City of Vancouver twice this year, and twice last year, and twice the year before, when sending out semi-annual property tax bills. At any one of these points in time the CoV could have inserted a survey for property owners, informed them about what it was concerned about, told them what was expected in terms of occupancy, and told them what it was planning. Want to know how many units don't meet the occupancy requirement? – ask property owners. Want to have all units occupied? – inform property owners. Want to tax on the basis of occupancy? – tell property owners. It is appalling, but consistent, that there is no evidence, or intention, of engagement with those who will be directly affected by this policy, the residential property owners in the City, both resident and not.

In the absence of input from the stakeholders, it is useful to objectively examine the position of someone who owns property in the City of Vancouver that might be deemed to be Residential Vacant. Perhaps this person was attracted to Vancouver as the result of 3 visits to China by the Mayor of the City of Vancouver promoting investment in the City²⁶, or perhaps this person is a retired professor from Cornell University who visited here for a conference and loved it so much that he wanted to spend summers here, or perhaps a guy from Prince George working out of the country who comes back when he can, and plans to make Vancouver home in the future. Each of these people arrived in the City of Vancouver, found a place they liked and a willing

²⁶ It would be useful for the CoV to release transcripts of the instances when representatives of the CoV on trade missions informed people from the host countries that they were expected to occupy any property that was purchased in the City of Vancouver.

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vendor: they were told that it was legal for them to buy a residential property – and they were not told that they were expected to occupy the property. Each year since they purchased the property they have paid the property taxes, and not once were they told that the property had to be occupied – not even now with a tax on them being proposed have they been told that they are expected to occupy their property. We have in this regard most certainly not met the standard of full, fair and truthful disclosure. It would seem reasonable, and perhaps respectful, to tell people what is expected of them before proposing to tax them for not doing it.

Request for Clarification 8: Confirmation of whether or not the CoV will inform all current property owners and those considering making a property purchase of what it expects in terms of occupancy so these people will have the legal clarity to respond.

VI. Conclusion - Appropriation. The CoV has determined that there is a social crisis, specifically a housing crisis, in the City of Vancouver. To the extent that this is the case, all of society should deal with it - we should all contribute to finding and implementing a solution. The CoV, however, intends to pursue a course of action where only one small group, the owners of “residential property used for purposes other than continuous residential occupancy” will bear the burden of implementing social policy. Clearly opportunistic, such a policy would naturally have support from those not targeted by the tax, those who are being told that they can get something for nothing, who are being told that the solution lies in taxing someone else to pay for what we want, but most certainly not taxing us.

This effective appropriation of private property in an attempt to implement social policy is neither equitable nor ethical, particularly so since no one has ever been told that society expects property to be occupied. Until every purchaser, prior to closing on a purchase, receives a disclosure statement, until every property owner receives notice prior to paying regular property taxes, that tells them that society requires that the property be occupied, it is just a con game.

Not only has the CoV not told people what is expected of them with respect to occupancy, even though it has had abundant opportunity to do so, it does not even know what it expects, as it has no consistent specific legal definition of “continuous residential occupancy”. Further, it has not shown that it can legally do something indirectly, to effectively discriminate on the basis of occupancy, which it cannot do directly. It also has not demonstrated that it has the power to unilaterally designate a property as a business. It has not provided any measure of the magnitude of the costs involved, nor of the timing and nature of the possible impacts.

The CoV has not done enough research, nor provided sufficient evidence, for it to either issue an ultimatum demanding support from the Provincial Government by August 1st or to pursue taxation on its own.

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VII. Nits. There are a number of small points that are perhaps worthy of further consideration by the CoV if it pursues this policy. First, with respect to occupancy, the CoV proposes to use ID for proof of occupancy:

“In order to avoid being taxed, owners could be required to produce evidence that they are primary residents or renting the property long-term, such as government ID (i.e. a driver’s license) to substantiate primary residence or a long-term lease agreement.”²⁷

Drivers License do not prove occupancy of property; they are issued every five years, and require only the address of residence, not of frequency. Long term leases are not common in rental property, with month to month rentals being the norm; a tenancy agreement rather than a long term lease would be more suitable, but in itself does not address occupancy. Just as owners may own without occupancy, tenants may rent without occupancy. A further nit, but one that will have to be addressed is the situation where property is rented but the tenant’s occupancy does not meet the CoV standard: where does the tax liability rest in situations such as this?

One proposal mentioned in the report, “Reform to strata legislation that currently enables owners to restrict rental of strata units.”²⁸ should have a legality test as it would be a unilateral intervention into private contracts and also represent an indirect way to attempt to regulate occupancy.

The CoV notes that “There is strong public support for action on empty housing”²⁹, which is hardly surprising given the tenor of the local media in this context. Further, recent experience in the USA Primary process, the UK Brexit process, and the Niqabs issue in the last federal election here in Canada indicates that what the public support may not be legal, responsible, or effective. Public policy with respect to minorities is not a popularity contest, and fostering resentment, while common, has never served civilization well.

Finally, a very small point: the CoV proposal mentions that it wants to “focus the tax on particular properties”³⁰. It seems an unusual, if perhaps revealing, phrase that the CoV wants to focus on particular properties, rather than on a class of properties.

²⁷ CoVReg Page 5

²⁸ CoVReg Page 5

²⁹ CoVReg Page 3.

³⁰ CoVReg Page 5.