

**4. Motion –Councillor Brown - Vacant Unit Tax Exemption for Rural  
Abandoned Homes**

**Motion – Conseiller Brown - Exemption de l'impôt sur les logements  
vacants pour les maisons abandonnées en secteur rural**

**Committee recommendation(s)**

**That Council approve:**

- 1. that staff report back with options to exempt, or exclude, century homes that have been abandoned for decades or hunt camps that are recreational in the rural area from the VUT declaration process; and**
- 2. that staff develop and report back in the Fall VUT update with an exemption to exclude properties in the rural area that are not fit for occupation, such as properties with no access to services or properties that can only be used seasonally and cannot be occupied full time for the purpose of residential housing.**

**Recommandation(s) du comité**

**Que le Conseil approuve que:**

- 1. le personnel présente des options permettant d'exempter ou d'exclure du processus de déclaration aux fins de l'ILV les maisons centenaires abandonnées depuis des décennies ou les camps de chasse récréatifs dans le secteur rural;**
- 2. le personnel, dans le rapport sur l'ILV qu'il préparera pour l'automne, élabore une exemption pour les propriétés du secteur rural qui ne sont pas habitables, par exemple celles qui ne sont pas reliées aux services municipaux ou qui ne peuvent être utilisées que de manière saisonnière et ne peuvent être habitées à temps plein.**

Documentation/Documentation

- 1 Report from the Committee Coordinator, dated May 2, 2024  
(ACS2024-OCC-CCS-0054)  
  
Rapport de la coordonnatrice du comité, daté le 2 mai 2024  
(ACS2024-OCC-CCS-0054)
- 2 Extract of draft Minutes, Agriculture and Rural Affairs Committee, May 2,  
2024.  
  
Extrait de l'ébauche du procès-verbal du Comité de l'agriculture et des  
affaires rurales, le 2 mai 2024.

**Agriculture and Rural  
Affairs Committee  
Report 13  
May 15, 2024**

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**Comité de l'agriculture et des  
affaires rurales  
Rapport 13  
Le 15 mai 2024**

**Extract of Minute 13  
Agriculture and Rural Affairs  
Committee  
May 2, 2024**

**Extrait du procès-verbal 13  
Comité de l'agriculture et des affaires  
rurales  
Le 2 mai 2024**

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Motion – Councillor Brown - Vacant Unit Tax Exemption for Rural  
Abandoned Homes

ACS2024-OCC-CCS-0054 – Citywide

***That the Rules of Procedure be Suspended to consider this motion  
such that it may rise to Council in a timely manner.***

**WHEREAS** the objective of the Vacant Unit Tax (VUT) is to encourage property owners to maintain, occupy or rent their properties, thereby increasing the housing; and,

**WHEREAS** the net revenue from this tax is used to support affordable housing initiatives in line with the City's Housing Long Range Financial Plan; and,

**WHEREAS** the goals of the VUT are in direct support of City Council's strategic priority: a city that has affordable housing and is more livable for all; and,

**WHEREAS** staff have determined that the annual mandatory declaration is the most effective approach in capturing the maximum number of vacant units to apply the Vacant Unit Tax (VUT) to encourage property owners to return vacant units to the market; and,

**WHEREAS** the VUT has prompted residents to update outdated property assessment information with the Municipal Property Assessment Corporation (MPAC) leading to fairer taxation; and,

**WHEREAS** staff will be reporting back on the VUT program in the Fall of 2024 with updates to the program.

**THEREFORE BE IT RESOLVED** that Agriculture and Rural Affairs Committee recommend Council approve that staff report back with options to exempt, or exclude, century homes that have been abandoned for decades or hunt camps that are recreational in the rural area from the VUT declaration process; and

**BE IT FURTHER RESOLVED** that staff develop and report back in the Fall VUT update with an exemption to exclude properties in the rural area that are not fit for occupation, such as properties with no access to services or properties that can only be used seasonally and cannot be occupied full time for the purpose of residential housing.

**Carried**