



December 16, 2024

511090

Mayor Rob Douglas
District of North Cowichan
mayor@northcowichan.ca

Dear Mayor Douglas:

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

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

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

I am asking mayors of these expansion communities to participate in the consultation process for the first time this year.

The goal of the consultation is to hear about any concerns you may have or any feedback you may have received from residents. I encourage you to review the attached SVT technical briefing and detailed data and provide written feedback by January 31, 2025, to FIN.Minister@gov.bc.ca.

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Your valuable input will assist in evaluating the SVT to ensure it continues to meet the needs of British Columbians.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Brenda Bailey". The signature is written in a cursive style with a large initial "B".

Brenda Bailey
Minister

Enclosures

Speculation and Vacancy Tax Annual Mayors' Consultation – Technical Briefing

2023 Tax Year

December 18, 2024

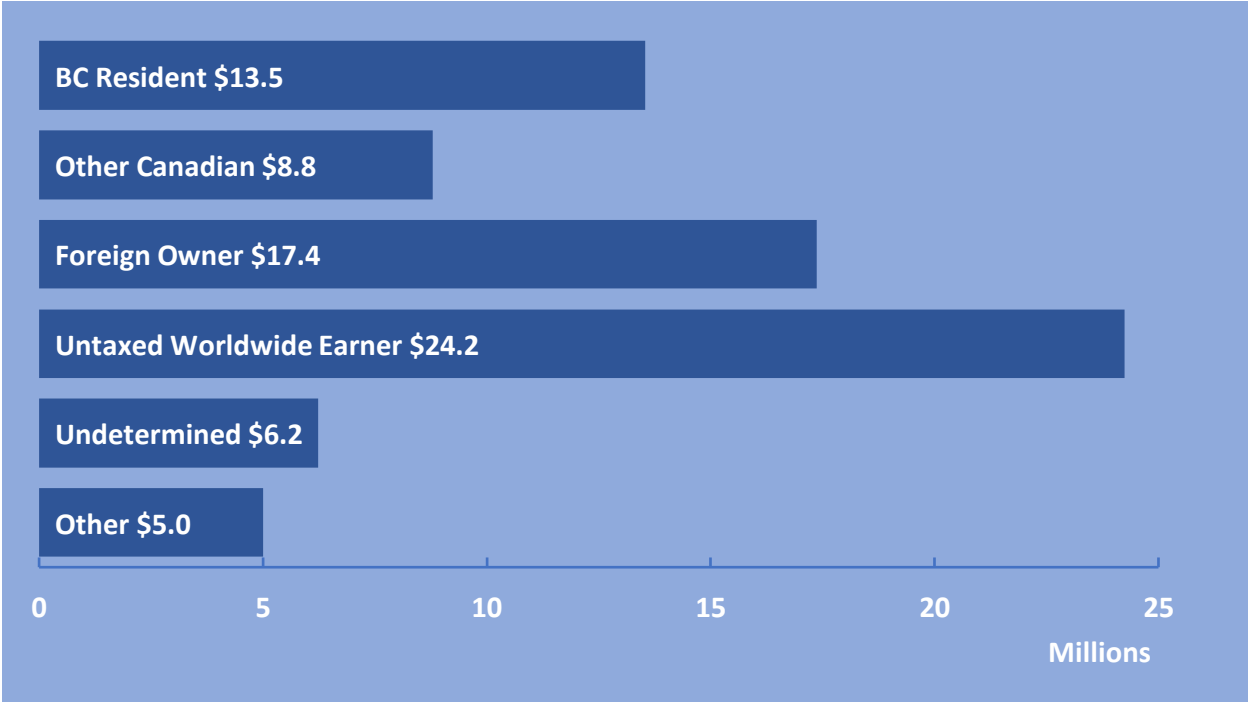
Speculation and Vacancy Tax (SVT) – Key Facts

For 2023 (the sixth year of the tax), approximately 99.7 per cent of British Columbians are exempt from the tax.



 Exempt  Non-Exempt

The majority of SVT revenue received for 2023 comes from non-BC residents.



The “undetermined” owner type refers to those who have paid the SVT without declaring. Corporations, trusts, and partnerships are assigned an owner type based on their interest holders. If their interest holders include more than one owner type, they are assigned to the “other” category.

Housing Affordability

Housing affordability remains a top priority for the Province. We are investing \$7 billion over 10 years to increase housing supply and meet the targets set out in the four pillars of the refreshed housing plan, *Homes for People*: speeding up delivery, increasing the supply of attainable small-scale, multi-unit housing, helping people who need it most, and fighting speculation and profiteering.

Amid the most substantial interest rate hikes since the 1990s, BC's real estate market moderated in 2023, due in part to federal, provincial, and municipal housing measures. Total residential unit sales in BC declined 9.2% in 2023 with the average Multiple Listing Service (MLS) residential price decreasing 2.6% from the previous year. BC also recorded 50,490 housing starts in 2023, an all-time record in data going back to 1955.

Concrete steps we have taken to make housing more affordable for British Columbians include:

- Implementing legislation to further regulate short-term rentals.
- Amending zoning bylaws to deliver more housing for middle-class earners through the small-scale, multi-unit housing legislation.
- Creating designs for small-scale, multi-unit homes through the new Standardized Housing Design Project.
- Offering forgivable loans for homeowners to build and rent secondary suites to increase affordable rental supply faster.
- Building thousands of new student housing beds.
- Buying land near transit developments to build more homes for people.
- Protecting renters by tying the annual allowable rent increases to inflation.
- Providing extra support to renters through the renter's tax credit.
- Enacting legislation to authorize the Province to set housing targets in municipalities with the greatest need and highest projected population growth. To date, 30 municipalities have received housing target orders.
- Speeding up permitting to reduce costs and expedite building approvals.
- Providing more homes and supports for people experiencing or at risk of homelessness through the Belonging in B.C. plan.

- Launching BC Builds – a program that leverages government, community, and non-profit owned land with \$2 billion in low-cost financing and a commitment of \$950 million.
- Further expanding the SVT to 13 additional communities in 2024, following the expansion to six new communities in 2023, for a total of 59 SVT specified areas.
- Introducing the BC home flipping tax, which will take effect January 1, 2025, to discourage short-term housing speculation that drives up home prices.
- Exempting new, purpose-built rental buildings from the further 2% property transfer tax (PTT) in 2024 to encourage rental construction. Starting in 2025, through 2030, these properties will also be exempt from the general PTT.
- Making more people eligible for the first time home buyers' PTT exemption by increasing the threshold from \$500,000 to \$835,000, with the first \$500,000 completely exempt from the PTT.
- Increasing the threshold of the newly built home PTT exemption to \$1.1 million to encourage more construction of new homes.

Year 6 Improvements

In year 6 of the SVT, the Province made the following legislative and regulatory changes to the tax:

- Expanded the SVT to 13 new municipalities, effective January 2024. Residential property owners in the following expansion communities will declare for the first time in 2025: City of Vernon, District of Coldstream, City of Penticton, District of Summerland, District of Lake Country, District of Peachland, City of Courtenay, Town of Comox, Village of Cumberland, City of Parksville, Town of Qualicum Beach, City of Salmon Arm, and City of Kamloops.
- Transferred the SVT responsibility from fee simple owners to registered leaseholders of a residential leasehold property.
- Extended the time the SVT administrator has to review late declarations and issue an assessment in these cases.

Speculation and Vacancy Tax – Revenue

- Based on declarations and revenue received as of October 1, 2024, the SVT revenue for the 2023 calendar year was \$75.2 million.
- This figure includes revenue collected from the six new communities that were included in the SVT specified areas, starting in 2023: City of Duncan, District of North Cowichan, District of Squamish, Town of Ladysmith, Town of Lake Cowichan, and Village of Lions Bay.
- The SVT revenue forecast for 2024/2025 is \$86 million in the 2024/25 *First Quarterly Report*. [First Quarterly Report - September 2024 \(gov.bc.ca\)](https://www.gov.bc.ca)
- Actual annual revenue will continue to change as some property owners have yet to submit a declaration, and owners may amend a declaration for up to three calendar years.

Table 1: Tax Revenue¹ by Regional District, 2023

Regional District	Tax Revenue
Capital	\$10,903,169
Central Okanagan	\$6,638,150
Cowichan Valley	\$1,277,473
Fraser Valley	\$2,643,633
Metro Vancouver	\$51,589,814
Nanaimo	\$920,541
Squamish-Lillooet	\$1,205,084
Total	\$75,177,863

Table 2: Tax Revenue by Owner Type, 2023

Owner Type	Tax Revenue
BC resident	\$13,533,993
Other Canadian	\$8,790,866
Foreign owner	\$17,365,052
Untaxed worldwide earner	\$24,241,930
Undetermined	\$6,237,381
Other	\$5,008,641
Total	\$75,177,863

¹ “Tax revenue” in all tables and graphs includes tax paid by declared owners and tax paid by owners who have paid without declaring (i.e., “undetermined” owners), as of October 1, 2024.

Table 3: SVT Revenue and BC Housing Expenditures (\$ million)²

Regional District	SVT Revenue		BC Housing Total Expenditures ³	
	2022	2023	2022/2023	2023/2024
Capital	11.4	10.9	188.6	200.5
Central Okanagan	6.1	6.6	60.1	74.7
Cowichan Valley	-	1.3	-	36.4
Fraser Valley	2.5	2.6	85.1	115.0
Metro Vancouver	60.8	51.6	988.4	1,300.1
Nanaimo	1.0	0.9	43.8	40.1
Squamish-Lillooet	-	1.2	-	3.3
Total	81.9	75.2	1,365.9	1,770.1

The *Special Accounts Appropriation and Control Act* requires that all revenue collected by the Province from the SVT goes into the Housing Priority Initiatives (HPI) special account and that the revenue be used to fund housing, shelter, or rental initiatives in the regional districts where the tax applies.

Funding for the HPI is generated through the SVT and property transfer tax. BC Housing is the primary recipient of funds from the HPI special account.

BC Housing also receives other funding to support government’s investments in housing affordability. Funding from the HPI special account is provided for a range of affordable housing purposes, including:

- Renovating, constructing or maintaining housing or shelter;
- Acquiring or improving land that will be used for housing or shelter;
- Supporting housing, rental or shelter programs; and
- Providing loans for supportive housing or acquiring land for affordable housing.

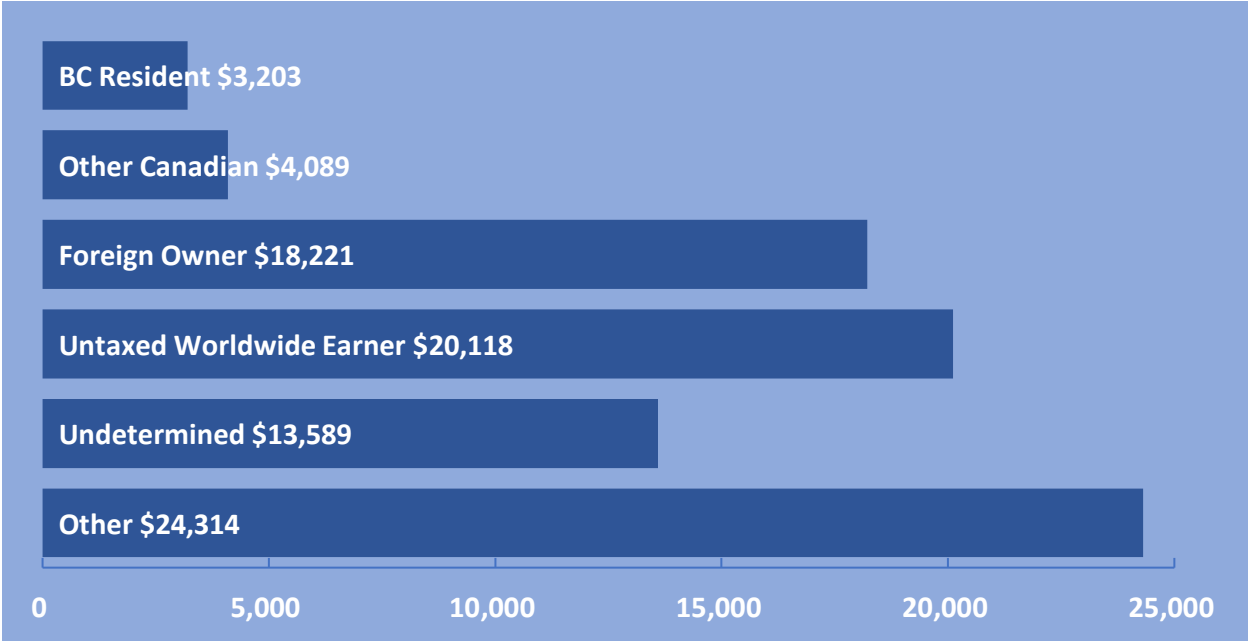
BC Housing identifies potential affordable housing projects in part through collaboration with municipalities and by working with other partners.

Tax revenue from “undetermined” owners (i.e., those who have paid the SVT without declaring), has been allocated to the respective regional districts based on the owners’ property addresses.

² Columns may not add to total due to rounding.

³ “Total expenditures” include all direct costs incurred to provide subsidized housing, including all costs that directly contribute to units (i.e., projects for new development, capital renewal projects, one-time grants, operating subsidies, rental assistance to societies and/or tenants).

Graph 1: Average Tax Revenue by Owner Type, 2023



Foreign owners and untaxed worldwide earners are taxed at a rate of 2 per cent.

BC residents and other Canadians are taxed at a rate of 0.5 per cent.

Speculation and Vacancy Tax – Owners

Table 4: Number of Owners by Exemption Status, 2023

Owner Type	Exempt	Non-exempt	Total
BC resident	1,507,556	3,872	1,511,428
Other Canadian	27,923	2,100	30,023
Foreign owner	14,594	919	15,513
Untaxed worldwide earner	17,716	1,184	18,900
Undetermined	-	432	432
Other	8,235	90	8,325
Total	1,576,024	8,597	1,584,621

“Exempt” are owners who do not pay any tax. This can occur if all the properties owned by that owner are exempt, or if the owner has enough tax credits to offset the tax assessed on any properties that do not qualify for exemptions.

Owners who have yet to declare or pay are not included in the count of owners.

Table 5: Top 10 Exemptions Claimed

Exemption Claimed	2022 count	2023 count	2022 to 2023 change
Principal residence	1,377,215	1,420,961	43,746
Occupied by a tenant	407,670	425,891	18,221
Recently acquired or inherited	17,115	18,922	1,807
Construction or renovation	19,651	18,531	-1,120
Death of an owner	4,299	4,694	395
Vacant new inventory	3,192	4,432	1,240
Phased development	2,648	2,608	-40
Uninhabitable property	1,963	1,940	-23
Strata accommodation	1,866	1,877	11
Other	5,862	5,995	133
Total	1,841,481	1,905,851	64,370

Exemptions are claimed by owners. Owners may claim multiple exemptions if they own multiple properties, and properties may have multiple exemptions applied to them if the property has multiple owners. An owner who does not qualify for an exemption may not be liable for the tax; many owners have a tax credit that brings their tax owing down to zero (e.g., where the property owned by BC residents is assessed at less than \$400,000).

The changes in exemption counts reflect the exemptions claimed by property owners in the six new communities who declared for the first time in 2024 (for the 2023 tax year). Some of the changes may also be due to net new properties from new housing supply.

Both 2022 and 2023 numbers are as of October 1, 2024. The 2022 column may not align with previous reports due to newly submitted or amended declarations, or improvements to data collection.

Table 6: Comparison in Non-exempt Owners, 2022 to 2023

Owner Type	2022	2023
BC resident	3,850	3,872
Other Canadian	2,011	2,100
Foreign owner	1,156	919
Untaxed worldwide earner	1,195	1,184
Undetermined	816	432
Other	78	90
Total	9,106	8,597

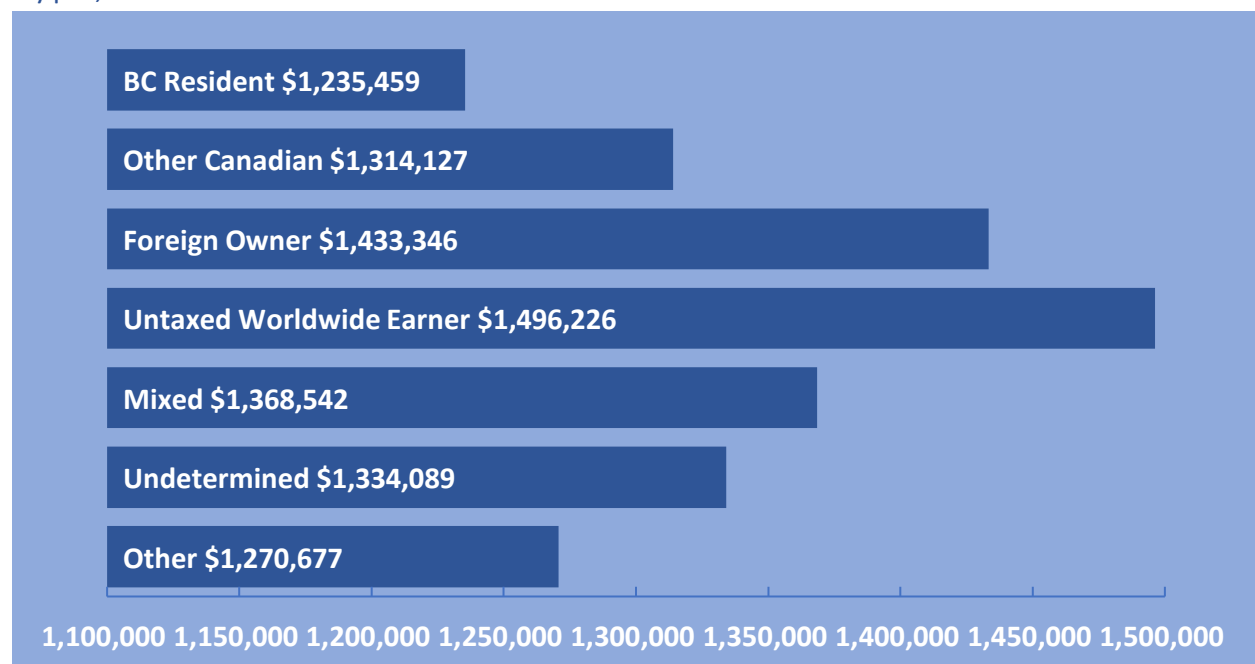
Both 2022 and 2023 data are as of October 1, 2024. The 2022 column may not align with previous reports due to newly submitted or amended declarations, or improvements to data collection.

Speculation and Vacancy Tax – Properties

Table 7: Properties by Exemption Status and Owner Type, 2023

Owner Type	Exempt	Non-exempt	Total
BC resident	1,099,856	2,890	1,102,746
Other Canadian	18,549	1,238	19,787
Foreign owner	11,977	584	12,561
Untaxed worldwide earner	14,464	765	15,229
Mixed	13,666	513	14,179
Undetermined	-	256	256
Other	21,572	208	21,780
Total	1,180,084	6,454	1,186,538

Graph 2: Average Property Value of Non-exempt Properties by Owner Type, 2023



Property owner types are determined based on all declared owners of the property.

A property owned by one distinct type of owner is assigned that specific owner type.

A “mixed” property owner type means that the property has more than one distinct known owner type.

An “undetermined” property owner type means that there are no declared owners on the property, but there are owners who have paid without declaring.

The “other” property owner type means all of the owners on the property are owners who do not have an individual owner type, such as widely held companies.

A property is considered non-exempt if one of the owners declared as non-exempt or paid the tax.

Table 8: Non-exempt Properties by Property Type, 2023

Owner Type	Condominium	Detached Home	Townhouse	Other Residential	Total
BC resident	1,328	542	203	817	2,890
Other Canadian	761	251	146	80	1,238
Foreign owner	373	87	75	49	584
Untaxed worldwide earner	389	226	123	27	765
Mixed	196	191	89	37	513
Undetermined	149	62	26	19	256
Other	38	24	5	141	208
Total	3,234	1,383	667	1,170	6,454

Housing types are derived from BC Assessment’s “Actual Use” categories.

“Other residential” housing types include those that do not fit into the categories of condominium, detached home, or townhouse (e.g., duplex).

Table 9: Comparison of Non-exempt Properties, 2022 to 2023

	2022	2023
Number of non-exempt properties	6,803	6,454
Average value of non-exempt properties	\$1,350,627	\$1,314,989
Median value of non-exempt properties	\$887,000	\$881,000

Both 2022 and 2023 numbers are as of October 1, 2024.

Table 10: Changes to 2022 Non-exempt Properties in 2023⁴

Changes	Number of Properties
Remains non-exempt	4,220
Change in title (sold), property now exempt	702
Claims principal residence	560
Claims occupied by tenant	762
Claims other exemption	493
Total	6,803

Non-exempt properties include properties with an undetermined owner type where an owner has paid the tax without declaring.

For the 2022 filing year, there were 6,803 properties where at least one owner was liable for the tax. Table 10 follows these properties and examines the status of these properties in 2023.

“Remains non-exempt” are properties that continue to have an owner who is liable for the tax in 2023.

⁴ There is a small “other” category included in the total column for taxpaying properties in 2022 that were no longer candidates for the SVT in 2023 (e.g., the property folio number no longer existed due to subdivision).

“Change in title (sold), property now exempt” are properties that had a change in title (e.g., property sale), and were exempt in 2023.

“Claims principal residence” are properties where an owner claimed the principal residence exemption on the property in 2023.

“Claims occupied by tenant” are properties where an owner claimed a tenancy exemption in 2023.

“Claims other exemption” are properties where an owner claimed another exemption in 2023.

Properties with multiple owners who claimed multiple exemptions are only counted in one category. For example, if a property has one owner claiming the principal residence exemption and the other claiming the tenancy exemption, it is only assigned to the “claims principal residence” category.

Table 11: Changes to 2022 Non-exempt Properties in 2023 – Foreign Owners and Untaxed Worldwide Earners Only⁵

Changes	Foreign Owner	Untaxed Worldwide Earner	Foreign Owner & Untaxed Worldwide Earner Mix	Total
Remains non-exempt	432	420	31	883
Change in title (sold), property exempt	89	58	7	154
Claims principal residence	19	114	5	138
Claims occupied by tenant	159	126	16	301
Claims other exemption	33	93	3	129
Total	734	813	62	1,609

For the 2022 filing year, there were 6,803 properties where at least one owner was liable for the tax. Table 11 identifies the 1,609 properties (of the 6,803) that had a foreign owner, an owner who was an untaxed worldwide earner, or a mix of both, and looks at what that owner type did in 2023.

⁵ There is a small “other” category included in the total column for taxpaying properties in 2022 that were no longer candidates for the SVT in 2023 (e.g., the property folio number no longer existed due to subdivision).

Abbotsford

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Abbotsford

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$254,000	\$191,000	\$104,000	\$305,000	\$112,000	\$398,000	\$1,364,000

General:

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

Data Suppression:

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

Table 1:

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

Table 2:

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

Table 3:

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

Table 4:

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

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

Anmore

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Anmore

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$112,000	nr	\$130,000	nr	nr	nr	\$242,000

General:

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

Data Suppression:

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Table 1:

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

Table 2:

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

Table 3:

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

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Table 5:

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

Belcarra

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Belcarra

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$45,000	\$1,000	nr	\$32,000	\$41,000	nr	\$119,000

General:

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Data Suppression:

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

Table 2:

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

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- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
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- 'Undetermined' owners are those who have paid tax without declaring.

Burnaby

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Burnaby

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

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

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

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

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

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

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

General:

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

Data Suppression:

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Central Saanich

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Central Saanich

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$42,000	\$87,000	\$108,000	\$200,000	\$127,000	nr	\$564,000

General:

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Data Suppression:

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Chilliwack

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Chilliwack

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$197,000	\$41,000	\$107,000	\$225,000	\$29,000	\$137,000	\$736,000

General:

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

Data Suppression:

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City of Langley

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in City of Langley

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$17,000	\$8,000	nr	\$33,000	\$41,000	\$10,000	\$109,000

General:

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Data Suppression:

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City of North Vancouver

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

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

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$122,000	\$108,000	\$198,000	\$158,000	\$18,000	\$50,000	\$654,000

General:

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Data Suppression:

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Colwood

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Colwood

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$80,000	\$50,000	nr	\$77,000	\$66,000	nr	\$273,000

General:

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Data Suppression:

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Coquitlam

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Coquitlam

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$252,000	\$49,000	\$447,000	\$604,000	\$173,000	\$5,000	\$1,530,000

General:

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Delta

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Delta

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$153,000	\$61,000	\$40,000	\$408,000	\$15,000	\$30,000	\$707,000

General:

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District of North Vancouver

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

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

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$290,000	\$52,000	\$277,000	\$221,000	\$144,000	\$110,000	\$1,094,000

General:

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Duncan

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Duncan

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	nr	\$6,000	nr	\$27,000	nr	\$4,000	\$37,000

General:

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Esquimalt

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Esquimalt

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$24,000	\$68,000	\$45,000	\$149,000	\$29,000	nr	\$315,000

General:

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

Data Suppression:

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
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Table 2:

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

Table 3:

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Highlands

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Highlands

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$31,000	nr	nr	\$38,000	\$23,000	nr	\$92,000

General:

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

Data Suppression:

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Table 4:

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- Property types are derived from BC Assessment 'Actual Use' categories.
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Kelowna

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Kelowna

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

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

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

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

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

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

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

General:

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Data Suppression:

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Ladysmith

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Ladysmith

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$35,000	\$40,000	\$13,000	\$50,000	nr	nr	\$138,000

General:

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Data Suppression:

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Lake Cowichan

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Lake Cowichan

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$23,000	\$20,000	nr	\$29,000	nr	\$3,000	\$75,000

General:

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Langford

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Langford

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$85,000	\$97,000	\$60,000	\$102,000	\$74,000	nr	\$418,000

General:

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

Data Suppression:

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

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Lantzville

Speculation and Vacancy Tax (SVT) Summary Tables

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

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

Table 2: Top Ten Exemptions Claimed in Lantzville

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

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

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

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$34,000	\$11,000	\$32,000	\$35,000	\$12,000	\$26,000	\$150,000

General:

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

Data Suppression:

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Lions Bay

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in Lions Bay by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	772	12	13	13	-	nr	810
Non-exempt	8	nr	nr	nr	nr	nr	8
Total	780	12	13	13	nr	nr	818

Table 2: Top Ten Exemptions Claimed in Lions Bay

Exemption Claimed:	Count
Principal residence	680
Occupied by a tenant	114
Construction or renovation	24
Uninhabitable property	7
Vacant new inventory	nr
Death of an owner	nr
Recently acquired or inherited	nr
Contiguous Property	nr
Temporary extended absence	nr
Other	nr
Total	825

Table 3: Residential Properties in Lions Bay by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	485	nr	6	9	-	nr	7	507
Non-exempt	nr	nr	nr	nr	nr	nr	nr	nr
Total	485	nr	6	9	nr	nr	7	507

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Lions Bay

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$22,000	\$10,000	\$339,000	\$57,000	nr	nr	\$428,000

General:

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Data Suppression:

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Maple Ridge

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in Maple Ridge by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	48,175	374	77	221	-	217	49,064
Non-exempt	135	8	10	21	5	nr	179
Total	48,310	382	87	242	5	217	49,243

Table 2: Top Ten Exemptions Claimed in Maple Ridge

Exemption Claimed:	Count
Principal residence	43,161
Occupied by a tenant	7,180
Construction or renovation	624
Recently acquired or inherited	514
Phased development	173
Vacant new inventory	110
Death of an owner	106
Uninhabitable property	97
Contiguous Property	37
Other	125
Total	52,127

Table 3: Residential Properties in Maple Ridge by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	29,630	229	56	139	-	324	196	30,574
Non-exempt	79	nr	5	11	nr	5	12	112
Total	29,709	229	61	150	nr	329	208	30,686

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Maple Ridge

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$561,000	\$15,000	\$297,000	\$339,000	\$81,000	\$80,000	\$1,373,000

General:

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

Data Suppression:

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Metchosin

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	2,650	27	8	11	-	7	2,703
Non-exempt	18	nr	nr	5	nr	nr	23
Total	2,668	27	8	16	nr	7	2,726

Table 2: Top Ten Exemptions Claimed in Metchosin

Exemption Claimed:	Count
Principal residence	2,474
Occupied by a tenant	269
Construction or renovation	20
Contiguous Property	16
Death of an owner	15
Uninhabitable property	13
Recently acquired or inherited	8
Not-for-profit corporations	nr
Residential care facility	nr
Other	7
Total	2,822

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	1,565	12	5	7	-	10	13	1,612
Non-exempt	11	nr	nr	nr	nr	nr	nr	11
Total	1,576	12	5	7	nr	10	13	1,623

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Metchosin

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$22,000	\$19,000	\$21,000	\$60,000	\$8,000	\$15,000	\$145,000

General:

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Data Suppression:

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Mission

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	20,529	159	18	63	-	151	20,920
Non-exempt	91	6	nr	10	nr	nr	107
Undeclared	0	0	0	0	0	0	0
Total	20,620	165	18	73	nr	151	21,027

Table 2: Top Ten Exemptions Claimed in Mission

Exemption Claimed:	Count
Principal residence	17,795
Occupied by a tenant	3,550
Construction or renovation	538
Recently acquired or inherited	258
Vacant new inventory	92
Phased development	70
Uninhabitable property	59
Death of an owner	42
Contiguous Property	36
Other	40
Total	22,480

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	12,469	86	9	34	-	204	86	12,888
Non-exempt	56	nr	nr	7	nr	nr	5	68
Total	12,525	86	9	41	nr	204	91	12,956

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Mission

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$285,000	\$9,000	\$21,000	\$174,000	\$54,000	nr	\$543,000

General:

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Nanaimo

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	46,455	990	253	233	-	305	48,236
Non-exempt	189	73	12	19	12	nr	305
Total	46,644	1,063	265	252	12	305	48,541

Table 2: Top Ten Exemptions Claimed in Nanaimo

Exemption Claimed:	Count
Principal residence	41,192
Occupied by a tenant	11,401
Construction or renovation	563
Recently acquired or inherited	499
Vacant new inventory	172
Death of an owner	157
Phased development	127
Contiguous Property	92
Uninhabitable property	68
Other	149
Total	54,420

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	32,132	699	227	159	-	595	315	34,127
Non-exempt	107	43	8	14	6	nr	9	187
Total	32,239	742	235	173	6	595	324	34,314

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Nanaimo

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$176,000	\$147,000	\$117,000	\$200,000	\$81,000	\$50,000	\$771,000

General:

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

Data Suppression:

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- Corporations, trusts, and partnerships are assigned an owner type based on their interest holders.
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Table 2:

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

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New Westminster

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in New Westminster by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	34,617	511	193	297	-	147	35,765
Non-exempt	86	24	13	15	6	nr	144
Total	34,703	535	206	312	6	147	35,909

Table 2: Top Ten Exemptions Claimed in New Westminster

Exemption Claimed:	Count
Principal residence	29,398
Occupied by a tenant	8,439
Recently acquired or inherited	340
Construction or renovation	213
Death of an owner	132
Phased development	77
Vacant new inventory	30
Uninhabitable property	21
Child daycare	18
Other	98
Total	38,766

Table 3: Residential Properties in New Westminster by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	23,242	280	132	185	-	512	215	24,566
Non-exempt	39	13	6	11	nr	nr	6	75
Total	23,281	293	138	196	nr	512	221	24,641

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in New Westminster

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$89,000	\$53,000	\$86,000	\$207,000	\$38,000	nr	\$473,000

General:

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Data Suppression:

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North Cowichan

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	17,751	261	42	105	-	106	18,265
Non-exempt	123	46	20	26	5	nr	220
Total	17,874	307	62	131	5	106	18,485

Table 2: Top Ten Exemptions Claimed in North Cowichan

Exemption Claimed:	Count
Principal residence	16,154
Occupied by a tenant	2,829
Construction or renovation	287
Recently acquired or inherited	206
Death of an owner	81
Contiguous Property	49
Uninhabitable property	43
Vacant new inventory	43
Phased development	35
Other	104
Total	19,831

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	11,529	160	30	59	-	257	117	12,152
Non-exempt	88	27	11	16	nr	nr	12	154
Total	11,617	187	41	75	nr	257	129	12,306

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$213,000	\$142,000	\$238,000	\$333,000	\$33,000	\$67,000	\$1,026,000

General:

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North Saanich

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	7,815	122	29	55	-	31	8,052
Non-exempt	71	39	10	7	nr	nr	127
Total	7,886	161	39	62	nr	31	8,179

Table 2: Top Ten Exemptions Claimed in North Saanich

Exemption Claimed:	Count
Principal residence	7,450
Occupied by a tenant	626
Construction or renovation	104
Recently acquired or inherited	76
Contiguous Property	41
Death of an owner	26
Uninhabitable property	5
Residential care facility	5
Accessible by water	nr
Other	29
Total	8,362

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	4,586	66	16	30	-	33	48	4,779
Non-exempt	24	25	7	6	nr	nr	nr	62
Total	4,610	91	23	36	nr	33	48	4,841

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$156,000	\$390,000	\$309,000	\$291,000	nr	\$51,000	\$1,197,000

General:

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Data Suppression:

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Oak Bay

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in Oak Bay by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	9,611	172	60	88	-	37	9,968
Non-exempt	72	64	9	17	nr	nr	162
Total	9,683	236	69	105	nr	37	10,130

Table 2: Top Ten Exemptions Claimed in Oak Bay

Exemption Claimed:	Count
Principal residence	8,907
Occupied by a tenant	1,137
Construction or renovation	127
Recently acquired or inherited	100
Death of an owner	52
Separation or divorce	10
Contiguous Property	9
Strata accommodation	7
Residential care facility	6
Other	25
Total	10,380

Table 3: Residential Properties in Oak Bay by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	5,958	87	36	56	-	45	74	6,256
Non-exempt	30	34	5	8	nr	nr	6	83
Total	5,988	121	41	64	nr	45	80	6,339

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Oak Bay

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$127,000	\$322,000	\$227,000	\$307,000	\$72,000	nr	\$1,055,000

General:

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Pitt Meadows

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in Pitt Meadows by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	10,337	60	16	25	-	41	10,479
Non-exempt	20	nr	nr	5	nr	nr	25
Total	10,357	60	16	30	nr	41	10,504

Table 2: Top Ten Exemptions Claimed in Pitt Meadows

Exemption Claimed:	Count
Principal residence	9,390
Occupied by a tenant	1,584
Recently acquired or inherited	78
Construction or renovation	66
Uninhabitable property	19
Death of an owner	16
Vacant new inventory	10
Phased development	7
Child daycare	5
Other	21
Total	11,196

Table 3: Residential Properties in Pitt Meadows by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	6,513	30	52	9	-	66	29	6,699
Non-exempt	9	nr	nr	nr	nr	nr	nr	9
Total	6,522	30	52	9	nr	66	29	6,708

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Pitt Meadows

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$21,000	\$7,000	nr	\$82,000	\$15,000	\$67,000	\$192,000

General:

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

Data Suppression:

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Table 1:

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

Table 2:

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

Table 3:

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

Table 4:

- Table 4 is provided at the regional district level to allow for greater disaggregation by property type.
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- 'Other Residential' refers to housing types which do not fit into the categories of Detached Home, Townhouse, or Condominium. A duplex is an example of such a housing type.
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- 'Undetermined' owners are those who have paid tax without declaring.

Port Coquitlam

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	31,273	270	106	156	-	103	31,908
Non-exempt	43	8	8	18	nr	nr	77
Total	31,316	278	114	174	nr	103	31,985

Table 2: Top Ten Exemptions Claimed in Port Coquitlam

Exemption Claimed:	Count
Principal residence	27,786
Occupied by a tenant	5,493
Recently acquired or inherited	261
Construction or renovation	149
Death of an owner	61
Uninhabitable property	38
Separation or divorce	19
Vacant new inventory	13
Phased development	12
Other	67
Total	33,899

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	19,740	136	70	98	-	516	134	20,694
Non-exempt	13	nr	nr	7	nr	nr	10	30
Total	19,753	136	70	105	nr	516	144	20,724

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$34,000	\$10,000	\$34,000	\$158,000	nr	\$92,000	\$328,000

General:

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

Data Suppression:

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

Table 2:

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

Table 3:

- 'Exempt' refers to properties for which no owner has to pay any tax on the property.
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Table 4:

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- Property types are derived from BC Assessment 'Actual Use' categories.
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- 'Undetermined' owners are those who have paid tax without declaring.

Port Moody

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in Port Moody by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	19,271	265	108	158	-	66	19,868
Non-exempt	43	15	7	13	nr	nr	78
Total	19,314	280	115	171	nr	66	19,946

Table 2: Top Ten Exemptions Claimed in Port Moody

Exemption Claimed:	Count
Principal residence	16,468
Occupied by a tenant	3,839
Recently acquired or inherited	361
Construction or renovation	125
Phased development	74
Death of an owner	33
Vacant new inventory	30
Separation or divorce	14
Uninhabitable property	9
Other	51
Total	21,004

Table 3: Residential Properties in Port Moody by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	12,367	209	72	98	-	111	104	12,961
Non-exempt	16	9	nr	7	nr	57	nr	89
Total	12,383	218	72	105	nr	168	104	13,050

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Port Moody

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$224,000	\$45,000	\$133,000	\$191,000	\$35,000	\$1,089,000	\$1,717,000

General:

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

Data Suppression:

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- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

Table 2:

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

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Richmond

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	97,164	1,625	2,404	2,348	-	421	103,962
Non-exempt	345	83	133	194	53	9	817
Total	97,509	1,708	2,537	2,542	53	430	104,779

Table 2: Top Ten Exemptions Claimed in Richmond

Exemption Claimed:	Count
Principal residence	86,391
Occupied by a tenant	27,355
Recently acquired or inherited	1,200
Construction or renovation	701
Vacant new inventory	454
Death of an owner	229
Uninhabitable property	197
Phased development	72
Separation or divorce	64
Other	314
Total	116,977

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	70,748	1,061	2,020	1,786	-	1,130	1,100	77,845
Non-exempt	250	51	83	132	38	8	48	610
Total	70,998	1,112	2,103	1,918	38	1,138	1,148	78,455

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Richmond

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$1,324,000	\$271,000	\$1,895,000	\$3,464,000	\$924,000	\$99,000	\$7,977,000

General:

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

Data Suppression:

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- The 'Other' category represents owners that do not have an individual owner type, such as widely held companies.

Table 2:

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

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

Saanich

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	56,304	1,037	371	337	-	206	58,255
Non-exempt	200	75	17	29	8	nr	329
Total	56,504	1,112	388	366	8	206	58,584

Table 2: Top Ten Exemptions Claimed in Saanich

Exemption Claimed:	Count
Principal residence	50,696
Occupied by a tenant	11,870
Recently acquired or inherited	447
Construction or renovation	339
Death of an owner	247
Vacant new inventory	68
Contiguous Property	58
Uninhabitable property	44
Separation or divorce	37
Other	146
Total	63,952

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	36,677	602	247	179	-	295	437	38,437
Non-exempt	51	37	12	18	5	nr	12	135
Total	36,728	639	259	197	5	295	449	38,572

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$202,000	\$261,000	\$279,000	\$504,000	\$103,000	\$11,000	\$1,360,000

General:

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

Data Suppression:

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

Sidney

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	7,991	198	16	50	-	53	8,308
Non-exempt	80	102	8	6	nr	nr	196
Total	8,071	300	24	56	nr	53	8,504

Table 2: Top Ten Exemptions Claimed in Sidney

Exemption Claimed:	Count
Principal residence	6,992
Occupied by a tenant	1,580
Recently acquired or inherited	124
Construction or renovation	53
Death of an owner	46
Residential care facility	9
Uninhabitable property	8
Commuter Spouse - work	8
Vacant new inventory	8
Other	41
Total	8,869

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	5,280	178	50	35	-	66	66	5,675
Non-exempt	41	59	5	nr	nr	nr	nr	105
Total	5,321	237	55	35	nr	66	66	5,780

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Sidney

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$96,000	\$319,000	\$93,000	\$100,000	\$29,000	nr	\$637,000

General:

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

Data Suppression:

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Sooke

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	8,317	242	38	46	-	65	8,708
Non-exempt	89	32	11	6	nr	nr	138
Total	8,406	274	49	52	nr	65	8,846

Table 2: Top Ten Exemptions Claimed in Sooke

Exemption Claimed:	Count
Principal residence	7,332
Occupied by a tenant	1,597
Construction or renovation	281
Recently acquired or inherited	98
Strata accommodation	80
Vacant new inventory	33
Phased development	32
Contiguous Property	31
Uninhabitable property	26
Other	59
Total	9,569

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	5,326	113	19	31	-	104	83	5,676
Non-exempt	54	20	nr	nr	nr	nr	5	79
Total	5,380	133	19	31	nr	104	88	5,755

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Sooke

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$145,000	\$99,000	\$68,000	\$70,000	\$15,000	nr	\$397,000

General:

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Data Suppression:

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Surrey

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	233,214	2,670	1,141	1,648	-	987	239,660
Non-exempt	482	84	73	117	35	11	802
Total	233,696	2,754	1,214	1,765	35	998	240,462

Table 2: Top Ten Exemptions Claimed in Surrey

Exemption Claimed:	Count
Principal residence	211,551
Occupied by a tenant	52,765
Construction or renovation	2,697
Recently acquired or inherited	2,372
Death of an owner	458
Vacant new inventory	448
Phased development	439
Uninhabitable property	306
Contiguous Property	118
Other	585
Total	271,739

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	150,539	1,456	765	1,123	-	1,884	1,348	157,115
Non-exempt	233	35	28	68	17	14	82	477
Total	150,772	1,491	793	1,191	17	1,898	1,430	157,592

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Surrey

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$1,674,000	\$231,000	\$671,000	\$2,228,000	\$354,000	\$187,000	\$5,345,000

General:

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Data Suppression:

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Squamish

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	11,392	315	103	119	-	91	12,020
Non-exempt	65	14	29	27	5	nr	140
Total	11,457	329	132	146	5	91	12,160

Table 2: Top Ten Exemptions Claimed in Squamish

Exemption Claimed:	Count
Principal residence	9,624
Occupied by a tenant	3,245
Construction or renovation	179
Recently acquired or inherited	168
Vacant new inventory	47
Death of an owner	27
Phased development	20
Indigenous Nation trustee	19
Separation or divorce	19
Other	72
Total	13,420

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	7,567	115	148	95	-	136	166	8,227
Non-exempt	45	9	18	12	nr	nr	11	95
Total	7,612	124	166	107	nr	136	177	8,322

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Condominium	12	nr	nr	nr	nr	nr	nr	12
Detached Home	nr	nr	7	nr	nr	nr	nr	7
Other	26	nr	nr	nr	nr	nr	nr	26
Townhouse	nr	nr	5	10	nr	nr	nr	15
Total	38	nr	12	10	nr	nr	nr	60

Table 5: 2023 Calendar Year Revenue by Owner Type in Squamish

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$167,000	\$72,000	\$518,000	\$384,000	\$55,000	\$9,000	\$1,205,000

General:

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Township of Langley

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	72,294	784	192	368	-	539	74,177
Non-exempt	186	20	23	24	14	nr	267
Total	72,480	804	215	392	14	539	74,444

Table 2: Top Ten Exemptions Claimed in Township of Langley

Exemption Claimed:	Count
Principal residence	64,168
Occupied by a tenant	11,987
Construction or renovation	1,238
Recently acquired or inherited	876
Vacant new inventory	173
Phased development	160
Death of an owner	149
Uninhabitable property	66
Separation or divorce	39
Other	165
Total	79,021

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	43,919	624	128	220	-	1,011	330	46,232
Non-exempt	95	9	11	13	nr	7	17	152
Total	44,014	633	139	233	nr	1,018	347	46,384

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$1,069,000	\$81,000	\$344,000	\$399,000	\$40,000	\$158,000	\$2,091,000

General:

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Vancouver

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	229,413	5,993	4,564	6,141	-	1,914	248,025
Non-exempt	724	123	190	234	56	14	1,341
Total	230,137	6,116	4,754	6,375	56	1,928	249,366

Table 2: Top Ten Exemptions Claimed in Vancouver

Exemption Claimed:	Count
Principal residence	190,356
Occupied by a tenant	98,777
Recently acquired or inherited	2,962
Construction or renovation	2,419
Death of an owner	796
Vacant new inventory	652
Strata accommodation	639
Uninhabitable property	140
Separation or divorce	113
Other	619
Total	297,473

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	176,448	3,895	3,766	5,280	-	5,666	2,974	198,029
Non-exempt	218	67	125	139	50	16	64	679
Total	176,666	3,962	3,891	5,419	50	5,682	3,038	198,708

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Vancouver

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$1,075,000	\$795,000	\$4,509,000	\$5,762,000	\$1,801,000	\$528,000	\$14,470,000

General:

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Victoria

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	34,930	1,621	289	406	-	326	37,572
Non-exempt	563	381	64	51	28	9	1,096
Total	35,493	2,002	353	457	28	335	38,668

Table 2: Top Ten Exemptions Claimed in Victoria

Exemption Claimed:	Count
Principal residence	27,261
Occupied by a tenant	13,095
Recently acquired or inherited	636
Construction or renovation	246
Death of an owner	178
Strata accommodation	104
Vacant new inventory	99
Commuter Spouse - work	51
Separation or divorce	32
Other	172
Total	41,874

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	24,901	1,067	225	497	-	522	412	27,624
Non-exempt	351	230	39	32	13	10	15	690
Total	25,252	1,297	264	529	13	532	427	28,314

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in Victoria

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$696,000	\$1,157,000	\$746,000	\$835,000	\$267,000	\$667,000	\$4,368,000

General:

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Data Suppression:

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View Royal

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in View Royal by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	5,762	123	7	27	-	22	5,941
Non-exempt	12	nr	nr	nr	nr	nr	12
Total	5,774	123	7	27	nr	22	5,953

Table 2: Top Ten Exemptions Claimed in View Royal

Exemption Claimed:	Count
Principal residence	5,165
Occupied by a tenant	898
Recently acquired or inherited	56
Construction or renovation	46
Death of an owner	17
Contiguous Property	10
Uninhabitable property	5
Child daycare	nr
Residential care facility	nr
Other	10
Total	6,207

Table 3: Residential Properties in View Royal by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	3,618	60	nr	16	-	29	36	3,759
Non-exempt	nr	nr	nr	nr	nr	nr	nr	nr
Total	3,618	60	nr	16	nr	29	36	3,759

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in View Royal

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$18,000	\$5,000	\$11,000	\$38,000	\$12,000	nr	\$84,000

General:

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West Kelowna

Speculation and Vacancy Tax (SVT) Summary Tables

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	20,570	791	40	94	-	134	21,629
Non-exempt	153	146	nr	22	6	nr	327
Total	20,723	937	40	116	6	134	21,956

Table 2: Top Ten Exemptions Claimed in West Kelowna

Exemption Claimed:	Count
Principal residence	18,521
Occupied by a tenant	3,168
Construction or renovation	466
Strata accommodation	226
Recently acquired or inherited	203
Vacant new inventory	94
Death of an owner	66
Uninhabitable property	56
Phased development	30
Other	80
Total	22,910

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	12,530	503	17	57	-	206	153	13,466
Non-exempt	89	83	nr	10	nr	nr	10	192
Total	12,619	586	17	67	nr	206	163	13,658

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

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

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

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$613,000	\$924,000	\$54,000	\$356,000	\$35,000	nr	\$1,982,000

General:

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Data Suppression:

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West Vancouver

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in West Vancouver by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	19,996	331	452	565	-	132	21,476
Non-exempt	160	28	39	50	14	nr	291
Total	20,156	359	491	615	14	132	21,767

Table 2: Top Ten Exemptions Claimed in West Vancouver

Exemption Claimed:	Count
Principal residence	17,977
Occupied by a tenant	4,404
Construction or renovation	503
Recently acquired or inherited	276
Phased development	132
Death of an owner	112
Vacant new inventory	76
Uninhabitable property	51
Contiguous Property	27
Other	72
Total	23,630

Table 3: Residential Properties in West Vancouver by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	14,262	343	431	420	-	207	211	15,874
Non-exempt	69	17	33	32	11	7	12	181
Total	14,331	360	464	452	11	214	223	16,055

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in West Vancouver

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$1,215,000	\$364,000	\$2,129,000	\$2,311,000	\$602,000	\$350,000	\$6,971,000

General:

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Data Suppression:

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White Rock

Speculation and Vacancy Tax (SVT) Summary Tables

Table 1: Owners Who Own Residential Properties in White Rock by Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Exempt	12,365	247	67	129	-	103	12,911
Non-exempt	67	33	nr	9	nr	nr	109
Total	12,432	280	67	138	nr	103	13,020

Table 2: Top Ten Exemptions Claimed in White Rock

Exemption Claimed:	Count
Principal residence	10,158
Occupied by a tenant	3,171
Construction or renovation	158
Vacant new inventory	152
Recently acquired or inherited	112
Strata accommodation	66
Death of an owner	53
Uninhabitable property	19
Residential care facility	9
Other	35
Total	13,933

Table 3: Residential Properties in White Rock by Property Owner Type and Exemption Status

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Mixed	Total
Exempt	8,553	135	43	78	-	172	102	9,083
Non-exempt	28	19	nr	5	nr	nr	nr	52
Total	8,581	154	43	83	nr	172	102	9,135

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

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

Table 5: 2023 Calendar Year Revenue by Owner Type in White Rock

	BC Resident	Other Canadian	Foreign Owner	Untaxed Worldwide Earner	Undetermined	Other	Total
Total	\$73,000	\$103,000	\$21,000	\$127,000	nr	\$15,000	\$339,000

General:

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