

Page 01

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s.12;s.16;s.13

Stark, Shaya FIN:EX

From: Hawkshaw, Steve FIN:EX
Sent: Tuesday, January 30, 2018 9:57 AM
To: Emery, Steven B FIN:EX
Subject: FW: Other docs
Attachments: s.12,s.13

From: Hawkshaw, Steve FIN:EX
Sent: Monday, January 29, 2018 8:24 AM
To: Murata, Brian FIN:EX
Subject: FW: Other docs

From: Hawkshaw, Steve FIN:EX
Sent: Wednesday, January 24, 2018 3:46 PM
To: Currie, David GCPE:EX
Subject: Other docs

s.12,s.13

Steve Hawkshaw
Director, LNG and Housing
Tax Policy Branch
Policy and Legislation Division
Ministry of Finance

Phone: 778.698.5824
Fax: 250.387-9061
E-Mail: Steve.Hawkshaw@gov.bc.ca

Page 03 to/à Page 06

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s.12;s.13

Stark, Shaya FIN:EX

From: Symes, Elan C FIN:EX
Sent: Thursday, February 1, 2018 11:26 AM
To: Emery, Steven B FIN:EX
Subject: s.12,s.13
Attachments:

Heather provided me with these yesterday. Not sure if you have them already or not.

*Elan Symes
Assistant Deputy Minister
Ministry of Finance
250-387-0665*

VARIOUS ACTS

TAX HOMEOWNERS WHO DO NOT PAY INCOME TAX IN BC

I. ISSUE

A new tax that would target property owners with limited economic or social ties to Canada and property owners who leave residential property vacant.

II. BACKGROUND

Tax Policy Branch has been instructed to develop a tax that that will raise revenue, reduce the demand for housing from speculators, and incent the use of houses as homes.

The tax should be designed to meet the following criteria:

1. Tax liability should fall on:

- Persons who own residential property in BC but who have limited economic or social ties to BC. For example:
 - A foreign student who purchases a \$30 million house;
 - An investor who purchases house or condo and leaves it vacant; or
 - A family that that pays no income taxes in BC but has a high household income
- Persons who own more than one residential property; and
- Persons who leave residential property vacant.

2. The tax should not target other BC residents who do not pay sufficient income tax to offset the new tax such as low income families.

III. DISCUSSION

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IV. OPTIONS

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V. EVALUATION

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VI. RECOMMENDATION

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VII. DECISION

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Appendix A: Tax Design Decisions

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s.12;s.13

Stark, Shaya FIN:EX

From: Vearer, Liam FIN:EX
Sent: Thursday, March 8, 2018 12:17 PM
To: Emery, Steven B FIN:EX
Cc: Khaira. Kallv FIN:EX
Subject: s.12,s.13
Attachments:

Your edits look good Steven. I made some edits myself. s.12,s.13
s.12,s.13

Liam

From: Emery, Steven B FIN:EX
Sent: Thursday, March 8, 2018 12:03 PM
To: Vearer, Liam FIN:EX
Cc: Khaira, Kally FIN:EX
Subject: s.12,s.13

Few edits and additions. Liam, please take a peak if you can.

Thanks.

SE

Stark, Shaya FIN:EX

From: Vearer, Liam FIN:EX
Sent: Friday, March 23, 2018 4:26 PM
To: Emery, Steven B FIN:EX
Cc: Khaira, Kally FIN:EX
Subject: s.12,s.13

Hi Steven.

s.12,s.13

Thanks.

Liam

Liam Vearer
Policy and Legislation Analyst
Property Taxation Branch
Ministry of Finance

Phone: 778-698-3913
Email: Liam.Vearer@gov.bc.ca

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Stark, Shaya FIN:EX

From: Vearer, Liam FIN:EX
Sent: Wednesday, April 11, 2018 10:02 AM
To: Vearer, Liam FIN:EX
Subject: s.12,s.13

s.12,s.13

Liam Vearer
Policy and Legislation Analyst
Property Taxation Branch
Ministry of Finance

Phone: 778-698-3913
Email: Liam.Vearer@gov.bc.ca

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s.12;s.14;s.16;s.13

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From: [Hinners, Silkca FIN:EX](#)
To: [Bourbonnais, Amber FIN:EX](#); [Taylor, Keri FIN:EX](#)
Cc: [McLaughlin, Heather FIN:EX](#); [Winker, Leah FIN:EX](#)
Subject: s.12,s.13
Date: Friday, October 19, 2018 12:38:13 PM
Attachments: s.12,s.13

Hello,

s.12,s.13

Regards,

Silkca Hinners
Compliance Analyst
Property Taxation Branch
Ministry of Finance



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From: Demianchuk, Janette FIN:EX
Sent: Friday, October 19, 2018 12:20 PM
To: Hinners, Silkca FIN:EX
Subject: s.12,s.13

I'll send you an updated version once it's available.

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Stark, Shaya FIN:EX

From: Demianchuk, Janette FIN:EX
Sent: Friday, September 21, 2018 4:43 PM
To: Safonov, Andrey FIN:EX; Ma, Brian FIN:EX; Brouwer, Deborah FIN:EX; Kennedy, Cynthia FIN:EX; Harris, Toby FIN:EX
Cc: Emery, Steven B FIN:EX; Hannah, Fraser FIN:EX; Winker, Leah FIN:EX; Khaira, Kally FIN:EX; Lise, Sarah FIN:EX; Farris, Justin FIN:EX; Lam, Louise FIN:EX; Thyvold, Olav FIN:EX; Trinidad, Donner FIN:EX
Subject: s.12,s.13

Hi Andrey,

s.12,s.13

I've attached the list that I'm working on so you can

refer to the individual section. I'm still working on the other sections.

Thanks,
Janette

s.12,s.13

From: Demianchuk, Janette FIN:EX
Sent: September 21, 2018 3:19 PM
To: Safonov, Andrey FIN:EX <Andrey.Safonov@gov.bc.ca>; Ma, Brian FIN:EX <Brian.Ma@gov.bc.ca>; Brouwer, Deborah FIN:EX <Deborah.Brouwer@gov.bc.ca>; Kennedy, Cynthia FIN:EX <Cynthia.Kennedy@gov.bc.ca>; Harris, Toby FIN:EX <Toby.Harris@gov.bc.ca>
Cc: Emery, Steven B FIN:EX <Steven.Emery@gov.bc.ca>; Hannah, Fraser FIN:EX <Fraser.Hannah@gov.bc.ca>; Winker, Leah FIN:EX <Leah.Winker@gov.bc.ca>; Khaira, Kally FIN:EX <Kally.Khaira@gov.bc.ca>; Lise, Sarah FIN:EX <Sarah.Lise@gov.bc.ca>; Farris, Justin FIN:EX <Justin.Farris@gov.bc.ca>; Lam, Louise FIN:EX <Louise.Lam@gov.bc.ca>; Thyvold, Olav FIN:EX <Olav.Thyvold@gov.bc.ca>; Trinidad, Donner FIN:EX <Donner.Trinidad@gov.bc.ca>
Subject s.12,s.13

Hi Andrey,

I'm just working on a document for this and have found the same as you.

Thanks,
Janette

From: Safonov, Andrey FIN:EX
Sent: September 21, 2018 3:16 PM
To: Ma, Brian FIN:EX <Brian.Ma@gov.bc.ca>; Brouwer, Deborah FIN:EX <Deborah.Brouwer@gov.bc.ca>; Kennedy, Cynthia FIN:EX <Cynthia.Kennedy@gov.bc.ca>; Harris, Toby FIN:EX <Toby.Harris@gov.bc.ca>
Cc: Emery, Steven B FIN:EX <Steven.Emery@gov.bc.ca>; Demianchuk, Janette FIN:EX <Janette.Demianchuk@gov.bc.ca>;

Hannah, Fraser FIN:EX <Fraser.Hannah@gov.bc.ca>; Winker, Leah FIN:EX <Leah.Winker@gov.bc.ca>; Khaira, Kally FIN:EX <Kally.Khaira@gov.bc.ca>; Lise, Sarah FIN:EX <Sarah.Lise@gov.bc.ca>; Farris, Justin FIN:EX <Justin.Farris@gov.bc.ca>; Lam, Louise FIN:EX <Louise.Lam@gov.bc.ca>; Thyvold, Olav FIN:EX <Olav.Thyvold@gov.bc.ca>; Trinidad, Donner FIN:EX <Donner.Trinidad@gov.bc.ca>

Subject: s.12,s.13

s.12,s.13

Andrey

-----Original Appointment-----

From: Ma, Brian FIN:EX

Sent: Wednesday, September 19, 2018 11:58 AM

To: Ma, Brian FIN:EX; Brouwer, Deborah FIN:EX; Kennedy, Cynthia FIN:EX; Harris, Toby FIN:EX; Safonov, Andrey FIN:EX

Cc: Emery, Steven B FIN:EX; Demianchuk, Janette FIN:EX; Hannah, Fraser FIN:EX; Winker, Leah FIN:EX; Khaira, Kally FIN:EX; Lise, Sarah FIN:EX; Farris, Justin FIN:EX; Lam, Louise FIN:EX; Thyvold, Olav FIN:EX; Trinidad, Donner FIN:EX

Subject s.12,s.13

When: Friday, September 21, 2018 1:30 PM-2:30 PM (UTC-08:00) Pacific Time (US & Canada).

Where: FIN REV R 1810 Rm 2005 FIN:EX

*** Please note this meeting has been moved to the afternoon***

Hi everyone,

s.12,s.13

Join online meeting

<https://unite.gov.bc.ca/gov/meet/brian.ma/7QNLN5BV>

Join by Phone

s.15,s.17

[Find a local number](#)

Conference ID: s.15,s.17

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Stark, Shaya FIN:EX

From: Emery, Steven B FIN:EX
Sent: Friday, October 19, 2018 11:32 AM
To: Brouwer, Deborah FIN:EX
Subject: s.12,s.13
Attachments:

Deb, for your review.

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Stark, Shaya FIN:EX

From: Emery, Steven B FIN:EX
Sent: Friday, October 19, 2018 2:49 PM
To: Goss, Jordan T FIN:EX
Cc: Brouwer, Deborah FIN:EX
Subject: s.12,s.13

Deborah is creating some Questions and Answers that will help with the speaking points. Tax Policy will help us too.

Thanks.

Steven Emery
Executive Director, Property Taxation Branch

From: Goss, Jordan T FIN:EX
Sent: Friday, October 19, 2018 11:54 AM
To: Emery, Steven B FIN:EX
Cc: Brouwer, Deborah FIN:EX
Subject: s.12,s.13
Importance: High

s.12,s.13

Jordan Goss
250 387-0665

From: Emery, Steven B FIN:EX
Sent: Friday, October 19, 2018 11:34 AM
To: Goss, Jordan T FIN:EX
Cc: Brouwer, Deborah FIN:EX
Subject: s.12,s.13

Jordan,
s.12,s.13

s.12,s.13
concerns.

Please review and let me know if you have any questions or

Thanks.

Steven Emery MPA, CPA, CMA
Executive Director, Property Taxation Branch
Revenue Division, Ministry of Finance

Trusted financial and economic leadership for a prosperous province

Stark, Shaya FIN:EX

From: Emery, Steven B FIN:EX
Sent: Friday, October 19, 2018 11:34 AM
To: Goss, Jordan T FIN:EX
Cc: Brouwer, Deborah FIN:EX
Subject: s.12,s.13
Attachments:

Jordan,
s.12,s.13

s.12,s.13
concerns.

Please review and let me know if you have any questions or

Thanks.

Steven Emery MPA, CPA, CMA
Executive Director, Property Taxation Branch
Revenue Division, Ministry of Finance

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