

## Gillezeau, Rob FIN:EX

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**From:** Henry, Molly FIN:EX  
**Sent:** December 17, 2018 11:30 AM  
**To:** Gillezeau, Rob FIN:EX; Sather, Kelly FIN:EX  
**Subject:** FW: PO Log 717340 Stewart  
**Attachments:** Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

To discuss. Maybe we can touch base after tomorrow's morning call?

### Molly Henry

Ministerial Assistant  
Office of the Minister of Finance and Deputy Premier  
250-896-5731  
*Pronouns: she/her*

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**From:** Wolansky, Allegra PREM:EX  
**Sent:** Monday, December 17, 2018 11:24 AM  
**To:** FIN OFFICE FIN:EX <FINOffice@gov.bc.ca>  
**Cc:** Henry, Molly FIN:EX <Molly.Henry@gov.bc.ca>  
**Subject:** PO Log 717340 Stewart

Good Morning,

I see that this incoming from the Mayor of Vancouver was already cc'd to FIN. Just want to confirm that FIN is able to respond? Please let me know!

Thanks,  
Allegra Wolansky  
Correspondence Officer  
Office of the Premier  
(778) 698-5465

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**From:** Stewart, Kennedy <Kennedy.Stewart@vancouver.ca>  
**Sent:** December 14, 2018 5:02 PM  
**To:** OfficeofthePremier, Office PREM:EX <Premier@gov.bc.ca>  
**Cc:** Minister, FIN FIN:EX <FIN.Minister@gov.bc.ca>; Wilkinson.MLA, Andrew LASS:EX <Andrew.Wilkinson.MLA@leg.bc.ca>; Weaver.MLA, Andrew LASS:EX <Andrew.Weaver.MLA@leg.bc.ca>  
**Subject:** Letter from City of Vancouver re School Tax Surcharge

Dear Premier,  
Please find attached correspondence for your consideration. Thank you.

Kennedy Stewart  
Mayor, City of Vancouver

## Reid, Heidi FIN:EX

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**From:** Michell, Jennifer FIN:EX  
**Sent:** January 23, 2019 12:23 PM  
**To:** Reid, Heidi FIN:EX  
**Cc:** Sather, Kelly FIN:EX  
**Subject:** As requested - Meeting Request wording for Mayor of Vancouver re School Tax Surcharge (in ref to 377360)  
**Attachments:** Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf; 377360: Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf; Redirect Letter from PO to FIN  
**Importance:** High  
**Follow Up Flag:** Follow up  
**Flag Status:** Completed

Hi Heidi

See note from Correspondence Unit below with info regarding closure of 377360 (incoming letter) and request for MO to create new CLIFF log for meeting request (Standard process) along with two possible emails you could use

**Jennifer Michell**

Director, Executive Operations & Strategic Initiatives  
Office of the Deputy Minister | Ministry of Finance

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**From:** Gibbs, Chantal FIN:EX  
**Sent:** January 23, 2019 12:19 PM  
**To:** Michell, Jennifer FIN:EX <Jennifer.Michell@gov.bc.ca>  
**Cc:** Gillies, Jessica FIN:EX <Jessica.Gillies@gov.bc.ca>  
**Subject:** As requested - Meeting Request wording for Mayor of Vancouver re School Tax Surcharge (in ref to 377360)  
**Importance:** High

As requested – You asked that I draft some wording for the MO to schedule a meeting with the Mayor of Vancouver.

- ✓ CLIFF log 377360 (PO letter requesting FIN respond obo PJH to Mayor of Vancouver re: School Tax) has been closed as FYI/FILE.
- ✓ PO has been notified that FIN will not be responding but will instead schedule a meeting.
- ✓ As I was unsure how the MO responds to meeting requests, I've drafted 2 options that MO may choose to send out to the Mayor or his office.

MO will likely create a *new CLIFF log* to track the meeting request (and xref'd to 377360). I've attached the original incoming from Mayor of Vancouver, the PO redirect letter to Mayor and MO's confirmation of meeting email, which MO may choose to attach to their new Meeting CLIFF log.

### **Suggested Draft Response for MO Staff:**

#### **Option 1 - To the Mayor:**

Your Worship:

We are in receipt of your letter of December 14, 2018, sent to the Honourable John Horgan, Premier, regarding the School Tax.

A copy of your correspondence was forwarded to the Honourable Carole James, Minister of Finance and Deputy Premier, for response as the issues raised fall under her Ministry's purview.

Minister James has reviewed your letter and asked that a meeting be scheduled to discuss Vancouver City Council's concerns.

Should you wish to schedule a meeting with the Minister, please have your staff contact Heidi Reid, Administrative Coordinator for the Minister of Finance and Deputy Premier, at 778-xxx-xxxx.

Office of the Minister of Finance

**Option 2 - To the Mayor's Staff:**

We are in receipt of His Worship Kennedy Stewart's letter of December 14, 2018, sent to the Honourable John Horgan, Premier, regarding the School Tax.

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Office of the Minister of Finance

Chantal Gibbs  
CLIFF Administrator/Correspondence Team Lead  
Deputy Minister's Office | Ministry of Finance

As discussed, you were going to talk to the Minister's office about a meeting or phone call instead.

Krista

## **Hrenyk, Alyssa FIN:EX**

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**From:** Stewart, Kennedy <Kennedy.Stewart@vancouver.ca>  
**Sent:** December 14, 2018 5:02 PM  
**To:** OfficeofthePremier, Office PREM:EX  
**Cc:** Minister, FIN FIN:EX; Wilkinson.MLA, Andrew LASS:EX; Weaver.MLA, Andrew LASS:EX  
**Subject:** Letter from City of Vancouver re School Tax Surcharge  
**Attachments:** Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf  
  
**Categories:** FYI

Dear Premier,  
Please find attached correspondence for your consideration. Thank you.

Kennedy Stewart  
Mayor, City of Vancouver



**MAYOR KENNEDY STEWART**

December 14, 2018

The Honourable John Horgan  
Premier of B.C.  
PO Box 9041 STN PROV GOVT  
Victoria, BC V8W 9E1

Dear Premier Horgan,

On December 12, 2018 Vancouver City Council passed a motion directing me to write to you expressing our request that the Province of British Columbia rescind the School Tax surcharge. At the core of our request is that the Province's surcharge on the provincial school tax represents an encroachment on the City of Vancouver's municipal tax base.

For your information, council heard from many speakers at our well-attended public meetings expressing the hardship they were experiencing due to higher property-based taxes which have increased as their property values have also increased.

The full text of the motion is appended to this letter. Thank you in advance for your consideration and I look forward to your response to our request at your earliest convenience.

Sincerely,

Kennedy Stewart  
Mayor of Vancouver

cc. Honourable Carole James, Minister of Finance  
Andrew Wilkinson, Leader, Official Opposition  
Andrew Weaver, Leader, BC Green Party

Appendix A  
Vancouver City Council Motion  
Passed December 12, 2018

**A Proposed Alternative to Provincial Encroachment on the City of Vancouver's Municipal Tax Base**

1. Property taxes are the main source of tax revenue for the City of Vancouver and other British Columbia municipalities;
2. In addition to municipal property taxes, the City of Vancouver also collects school taxes on behalf of the Province and remits these revenues to the Province;
3. Starting in 2019, the Province of British Columbia plans to apply a controversial surcharge on the provincial school tax, the proceeds of which will flow to the Province's general tax revenues; <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/annual-property-tax/school-tax>
4. The Province's surcharge on school taxes will apply to most "high-valued residential properties in the province", specifically those assessed at \$3 million or more;
5. The Province's school tax surtax rate will be an additional 0.2 percent on the residential portion of properties assessed between \$3 million and \$4 million (i.e., an additional \$2,000 surtax), and 0.4 percent on the residential portion of properties assessed over \$4 million (i.e., an additional \$4,000 surtax per million of assessed value);
6. Unlike the provincial school tax, and municipal property taxes, the Province's new surtax is not based on an equitable mill rate – it is based on a straight percentage of assessed value and assumed wealth, and it sets a controversial precedent;
7. There is an inequitable collection of the tax from those municipalities that have a higher distribution of homes valued over \$3 million, including the City of Vancouver;
8. The Province's surcharge on the provincial school tax represents an encroachment on the City of Vancouver's municipal tax base. Residents could perceive the increase on their property tax bill is a result of municipal financial mismanagement and thus could 'revolt' against City of Vancouver property tax increases.

**THEREFORE BE IT RESOLVED**

THAT the Mayor of Vancouver, on behalf of City Council, send a letter to the Premier, BC Minister of Finance, Leader of the Opposition and Leader of the BC Green Party requesting that the Province withdraw the proposed surcharge on the provincial school tax as an incursion onto an established municipal land tax base.

## Hrenyk, Alyssa FIN:EX

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**From:** OfficeofthePremier, Office PREM:EX  
**Sent:** December 19, 2018 11:50 AM  
**To:** s.22  
**Cc:** Minister, FIN FIN:EX  
**Subject:** RE: in favour of the school tax  
  
**Categories:** FYI

Dear <sup>s.22</sup>

Thank you for your email regarding the additional school tax on high-valued properties. We appreciate your taking the time to share your thoughts and feedback with us.

On your behalf, we have provided a copy of your message to the Honourable Carole James, Minister of Finance, for her review. Please be assured that your comments will be included in any of the Minister's upcoming discussions on this tax.

Thank you, again, for writing. We do appreciate hearing from you.

pc: Honourable Carole James

**From:** <sup>s.22</sup>  
**Sent:** December 14, 2018 10:38 AM  
**To:** OfficeofthePremier, Office PREM:EX <Premier@gov.bc.ca>  
**Cc:** kennedy.stewart@vancouver.ca; CLRBligh@vancouver.ca; CLRBoyle@vancouver.ca; CLRCarr@vancouver.ca; CLRdegenova@vancouver.ca; CLRDominato@vancouver.ca; CLRFry@vancouver.ca; CLRRhardwick@vancouver.ca; CLRKirby-yung@vancouver.ca; CLRSwanson@vancouver.ca; CLRwiebe@vancouver.ca; makingroom@vancouver.ca; info@abundanthousingvancouver.com  
**Subject:** in favour of the school tax

Dear Premier Horgan,

I'm writing to voice my **support for maintaining the school tax**. My City Council in Vancouver recently decided to send a letter to the province asking you to withdraw the tax on homes worth over \$3M.

We are in a real housing crisis, and my Council's decision on this is out of touch with that reality. Anyone who owns a home worth \$3M or more has access to equity -- which is wealth -- that renters or homeowners at lower values simply do not have access to. I'm in favour of any efforts to raise taxes on the highest value homes and put those revenues into programs that make it easier to live in Vancouver (e.g. affordable childcare, affordable and/or subsidized housing).

Three cheers for our Mayor and Councillors Swanson and Boyle for taking a stand on this.

Best,  
<sup>s.22</sup>

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Withheld pursuant to/removed as

s.22



## Gillies, Jessica FIN:EX

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**From:** Michell, Jennifer FIN:EX  
**Sent:** January 23, 2019 12:23 PM  
**To:** Reid, Heidi FIN:EX  
**Cc:** Sather, Kelly ENV:EX  
**Subject:** As requested - Meeting Request wording for Mayor of Vancouver re School Tax Surcharge (in ref to 377360)  
**Attachments:** Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf; 377360: Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf; Redirect Letter from PO to FIN  
**Importance:** High

Hi Heidi

See note from Correspondence Unit below with info regarding closure of 377360 (incoming letter) and request for MO to create new CLIFF log for meeting request (Standard process) along with two possible emails you could use

**Jennifer Michell**  
Director, Executive Operations & Strategic Initiatives  
Office of the Deputy Minister | Ministry of Finance

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**Cc:** Gillies, Jessica FIN:EX  
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Minister James has reviewed your letter and asked that a meeting be scheduled to discuss Vancouver City Council's concerns.

Should you wish to schedule a meeting with the Minister, please have your staff contact Heidi Reid, Administrative Coordinator for the Minister of Finance and Deputy Premier, at 778-xxx-xxxx.

Office of the Minister of Finance

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Office of the Minister of Finance

Chantal Gibbs  
CLIFF Administrator/Correspondence Team Lead  
Deputy Minister's Office | Ministry of Finance

As discussed, you were going to talk to the Minister's office about a meeting or phone call instead.

Krista



**MAYOR KENNEDY STEWART**

December 14, 2018

The Honourable John Horgan  
Premier of B.C.  
PO Box 9041 STN PROV GOVT  
Victoria, BC V8W 9E1

Dear Premier Horgan,

On December 12, 2018 Vancouver City Council passed a motion directing me to write to you expressing our request that the Province of British Columbia rescind the School Tax surcharge. At the core of our request is that the Province's surcharge on the provincial school tax represents an encroachment on the City of Vancouver's municipal tax base.

For your information, council heard from many speakers at our well-attended public meetings expressing the hardship they were experiencing due to higher property-based taxes which have increased as their property values have also increased.

The full text of the motion is appended to this letter. Thank you in advance for your consideration and I look forward to your response to our request at your earliest convenience.

Sincerely,

Kennedy Stewart  
Mayor of Vancouver

cc. Honourable Carole James, Minister of Finance  
Andrew Wilkinson, Leader, Official Opposition  
Andrew Weaver, Leader, BC Green Party

Appendix A  
Vancouver City Council Motion  
Passed December 12, 2018

**A Proposed Alternative to Provincial Encroachment on the City of Vancouver's Municipal Tax Base**

1. Property taxes are the main source of tax revenue for the City of Vancouver and other British Columbia municipalities;
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4. The Province's surcharge on school taxes will apply to most "high-valued residential properties in the province", specifically those assessed at \$3 million or more;
5. The Province's school tax surtax rate will be an additional 0.2 percent on the residential portion of properties assessed between \$3 million and \$4 million (i.e., an additional \$2,000 surtax), and 0.4 percent on the residential portion of properties assessed over \$4 million (i.e., an additional \$4,000 surtax per million of assessed value);
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**THEREFORE BE IT RESOLVED**

THAT the Mayor of Vancouver, on behalf of City Council, send a letter to the Premier, BC Minister of Finance, Leader of the Opposition and Leader of the BC Green Party requesting that the Province withdraw the proposed surcharge on the provincial school tax as an incursion onto an established municipal land tax base.

## Gillies, Jessica FIN:EX

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**From:** Michell, Jennifer FIN:EX  
**Sent:** January 23, 2019 9:11 AM  
**To:** FIN OFFICE FIN:EX  
**Cc:** Thomas, Krista TAC:EX  
**Subject:** 377360: Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

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**From:** Gillezeau, Rob FIN:EX  
**Sent:** January 22, 2019 3:24 PM  
**To:** Michell, Jennifer FIN:EX  
**Subject:** RE: Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

The PO and MO have agreed that a meeting is the appropriate approach, which we will schedule. I think we'll send an email back from Heidi acknowledging the email and arranging a meeting time.

**Rob Gillezeau**  
Senior Ministerial Assistant  
Minister of Finance and Deputy Premier  
250-413-7048

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**From:** Michell, Jennifer FIN:EX  
**Sent:** January 22, 2019 3:12 PM  
**To:** Gillezeau, Rob FIN:EX <[Rob.Gillezeau@gov.bc.ca](mailto:Rob.Gillezeau@gov.bc.ca)>  
**Subject:** FW: Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

Hi Rob

Program area is wanting to know if the MO has decided to meet with the Minister instead of sending a letter, or were you wanting someone from the PO to call you still?

Thanks

**Jennifer Michell**  
Director, Executive Operations & Strategic Initiatives  
Office of the Deputy Minister | Ministry of Finance

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**From:** Gillezeau, Rob FIN:EX  
**Sent:** January 15, 2019 5:01 PM  
**To:** Brouwer, Shauna FIN:EX <[Shauna.Brouwer@gov.bc.ca](mailto:Shauna.Brouwer@gov.bc.ca)>  
**Cc:** Purnell, Richard FIN:EX <[Richard.Purnell@gov.bc.ca](mailto:Richard.Purnell@gov.bc.ca)>

**Subject:** RE: Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

Will the PO take a meeting in the absence of a letter? Feel free to encourage them to call us directly in the MO.

**Rob Gillezeau**

Senior Ministerial Assistant  
Minister of Finance and Deputy Premier  
250-413-7048

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**From:** Brouwer, Shauna FIN:EX

**Sent:** January 15, 2019 4:45 PM

**To:** Gillezeau, Rob FIN:EX <[Rob.Gillezeau@gov.bc.ca](mailto:Rob.Gillezeau@gov.bc.ca)>

**Cc:** Purnell, Richard FIN:EX <[Richard.Purnell@gov.bc.ca](mailto:Richard.Purnell@gov.bc.ca)>

**Subject:** Question RUSH REQUEST for discussion with MO>Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

Hi Rob,

Can you advise if you would like us to draft a response or if a meeting is preferred?

Thank you,

Shauna

**Subject:** Redirect Letter from PO to FIN  
**Attachments:** Letter from City of Vancouver to Premier Horgan re School Tax Surcharge.pdf

**From:** OfficeofthePremier, Office PREM:EX  
**Sent:** January 9, 2019 11:28 AM  
**To:** 'Kennedy.Stewart@vancouver.ca' <[Kennedy.Stewart@vancouver.ca](mailto:Kennedy.Stewart@vancouver.ca)>  
**Subject:** RE: Letter from City of Vancouver re School Tax Surcharge

Dear Mayor Stewart:

Thank you for your letter regarding the additional school tax on high-valued properties. We appreciate your taking the time to write on behalf of the Vancouver City Council and apologize for the delay in response.

We have been in contact with the Ministry of Finance and have requested that they follow up with you directly regarding this matter. Please be assured that the appropriate ministry official will respond to your letter at their earliest opportunity.

Thank you, again, for writing. We do appreciate hearing from you.

Sincerely,  
*Office of the Premier*



**MAYOR KENNEDY STEWART**

December 14, 2018

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