

From: [Hawkshaw, Steve FIN:EX](#)
To: [Currie, David GCPE:EX](#); [Peters, Melissa GCPE:EX](#)
Cc: [Purnell, Richard FIN:EX](#); [Godfrey, Tim FIN:EX](#); [Jillings, Duncan FIN:EX](#)
Subject: FW: NEWS RELEASE: Ill-conceived provincial school tax will punish tenants and rental apartment owners alike
Date: Tuesday, February 27, 2018 3:05:36 PM




Hi David,

Flagging this issue for you

David Goodman has not read the budget bill, is upset at our tax change re: rentals. Purpose built rentals were carved out of the new tax rate.

From: Rob MacKay-Dunn [<mailto:rmackaydunn@udi.org>]
Sent: Tuesday, February 27, 2018 3:03 PM
To: Hawkshaw, Steve FIN:EX
Subject: FW: NEWS RELEASE: Ill-conceived provincial school tax will punish tenants and rental apartment owners alike

Fyi

Rob MacKay-Dunn | Vice President, Government and Public Affairs
Urban Development Institute
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From: Goodman Report <mark=goodmanreport.com@mail63.atl51.rsgsv.net> on behalf of Goodman Report <mark@goodmanreport.com>
Reply-To: Goodman Report <mark@goodmanreport.com>
Date: Tuesday, February 27, 2018 at 2:49 PM
To: Anne McMullin <AMcMullin@udi.org>
Subject: NEWS RELEASE: Ill-conceived provincial school tax will punish tenants and rental apartment owners alike

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February 2018

NEWS RELEASE

**Ill-conceived provincial school tax will
punish tenants and rental apartment
owners alike**



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From: [Peters, Melissa GCPE:EX](#)
To: [Currie, David GCPE:EX](#)
Cc: [Zoeller, Sonja GCPE:EX](#)
Subject: FYI: FIN MEDIA REQUEST - School Tax and Rental Apartment Buildings
Date: Wednesday, February 28, 2018 11:49:12 AM

From Program:

Melissa, here is a plain language description

What we tax

(a) is class 1 vacant land, unless that land is in the ALR.

(b) residences on farm land

(c) a property like a house, a house with a suite, a house with a laneway home, a house with a granny building, a house divided into two or three units which are not stratified

(d) a strata unit for living in; what we would call a condo or a stratified townhouse.

from the Bill:

"dwelling property" means the following class 1 property:

(a) land that is outside an agricultural land reserve as defined in section 1 (1) of the *Agricultural Land Commission Act* and that is determined by the assessor to have no present use;

(b) improvements on land that is not class 1 property if the improvements are used or intended to be used as a residence;

(c) land and improvements on the land, if

(i) any of the improvements are used or intended to be used as a residence for 3 or fewer families, and

(ii) the improvements do not consist of a strata lot;

(d) land and improvements that consist of a strata lot that is used or intended to be used as a residence,

but does not include the following:

(e) property referred to in paragraph (b), (c) or (d) of this definition if the property includes a living accommodation described in section 4 (a), (b), (f) or (g) *[what the Act does not apply to]* of the *Residential Tenancy Act*;

(f) a prescribed type or class of property;

(g) property used for a prescribed purpose;

(h) property owned by a person in a prescribed class of persons;

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