

PROVINCE OF BRITISH COLUMBIA


ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No.

852

, Approved and Ordered

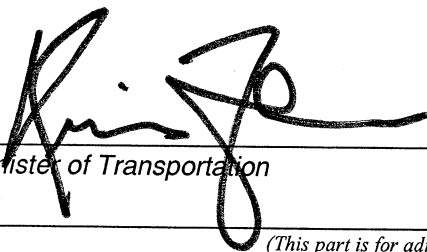
DEC - 6 2005

  
Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that

- (a) the *Greater Vancouver Transportation Authority Amendment Act, 2005* is brought into force,
- (b) the Parking Site Roll Regulation, B. C. Reg. 107/2005, is repealed, and
- (c) the attached Parking Tax Regulation is made.

  
Minister of Transportation  
Presiding Member of the Executive Council

*(This part is for administrative purposes only and is not part of the Order.)*

Authority under which Order is made:

Act and section:- Greater Vancouver Transportation Authority Act, S.B.C. 1998, c. 30, s. 167

Greater Vancouver Transportation Authority Amendment Act, 2005, s. 15

Other (specify):- oic 320/2005

# PARKING TAX REGULATION

## Definition

- 1 In this regulation, “Act” means the *Greater Vancouver Transportation Authority Act*.

## Completion of parking site roll

- 2 (1) A parking site roll may be prepared in microfiche, electronic or paper form, and for each property of which some or all is liable to assessment of parking tax under Part 7 of the Act, must contain the following particulars:
- (a) the name and last known address of the owner of the property;
  - (b) a short description of the property;
  - (c) the name and address of any holder of a registered charge against the property if the name of that person is included on the assessment roll for that property;
  - (d) the taxable parking area of the property or the number of taxable parking spaces on the property, as the case may be;
  - (e) other information, not inconsistent with the Act or regulations, as the authority may require.
- (2) Subject to Part 7 of the Act, a parking site roll completed under section 134 (1) of the Act is the parking site roll for the purpose of taxation during the calendar year following completion of that roll.
- (3) When completing a parking site roll under section 134 (1) of the Act, the authority must use the information contained in the records of the land title office as those records stood on November 30 of the year in which the parking site roll is completed.
- (4) The authority must exercise reasonable care in obtaining and setting down the address of an owner and, more particularly, must adopt the following alternatives in the order named:
- (a) the address known to the authority;
  - (b) the address as it appears in the application for registration or otherwise in the land title office.
- (5) If the address of an owner is not known to the authority or is not recorded in the land title office, the authority must,
- (a) in the case of a city, town or village municipality, set down the address of the owner as the main post office, and
  - (b) in the case of a district municipality or rural area, set down the address of the owner as the post office located nearest the land in question.

## Grouping of parcels

- 3 If an improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the authority as one parcel.

### Determining exempt portion of partially exempt property

- 4
- (1) In this section, “**common area**” means the area of a property described in section 136 (1) (b) or (d) of the Act that is for use in relation to both the exempt and non-exempt portions of the property.
  - (2) For the purposes of section 136 (1) (b) of the Act, the exempt portion of the parking site is
    - (a) that portion set aside or used primarily for parking in relation to the exempt property class, and
    - (b) the exempt portion of any common area, calculated under subsection (4).
  - (3) For the purposes of section 136 (1) (d) of the Act, the exempt portion of the parking site is
    - (a) if the partial exemption is a percentage reduction of the assessed value of the property, that percentage of the area of the parking site, and
    - (b) if the partial exemption is of an area of the property,
      - (i) that portion of the parking site located on the exempt area, and
      - (ii) the exempt portion of any common area calculated under subsection (4).
  - (4) For the purposes of subsections (2) (b) and (3) (b) (ii) the exempt portion of a common area must be calculated using the following formula:

$$\frac{E}{E + NE} \times CP$$

where

- E = the area of the property that is exempt from parking tax  
NE = the area of the property that is not exempt from parking tax  
CP = the area of the common area

### Parking site notice

- 5
- (1) On or before December 31 of each year, the authority must mail a parking site notice that complies with subsection (3) to each person named in the parking site roll.
  - (2) Any number of properties that have the same owner and are or include parking sites may be included in one parking site notice.
  - (3) A parking site notice may be prepared in paper form or in electronic form, and, for each property of which some or all is liable to assessment of parking tax under Part 7 of the Act, must contain the following particulars:
    - (a) the particulars set out in section 2 (1);
    - (b) a statement of the method of submitting a complaint and the date by which the complaint must be delivered to the authority.

- (4) If a parking site notice is prepared in electronic form, the particulars referred to in section 2 (1) (e) and the statement referred to in subsection (3) (b) must be prepared in paper form.

**Determination date**

- 6 For the purposes of completing a parking site roll under section 134 (1) of the Act,
- (a) whether a property is or includes a parking site must be determined in relation to the 12 month period ending on October 31 of the year in which the parking site roll is completed, and
  - (b) the taxable parking area of, or the number of parking spaces on, a property is to be determined with reference to the physical condition of the property on October 31 of the year in which the parking site roll is completed.

**Delegation**

- 7 The authority may delegate any or all of its powers and duties in relation to parking site rolls to the commissioner.

**Appeal fee**

- 8 The fee for the purposes of section 163 (3) of the Act is \$30.

**Payment of government requisition**

- 9 Except as required under section 166 (3) of the Act, the authority must pay the amount requisitioned under section 166 (1) of the Act in equal instalments quarterly.

**Prescribed declaration**

- 10 Form 1 is prescribed for the purpose of section 152 (3) of the Act.

**FORM 1**

*[Greater Vancouver Transportation Authority Act, section 152 (3)]*

**DECLARATION OF PURPOSE FOR THE USE OF PARKING SITE ROLL INFORMATION**

**A – DECLARATION (PLEASE PRINT)**

I, .....[*name*], ..... of  
.....[*address*], .....[*city*], .....[*province*], .....[*postal code*],  
certify that I will not use information contained in the parking site roll or a record referred to in section 152 (1) of the *Greater Vancouver Transportation Authority Act* for any of the following prohibited uses or purposes:

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means;
- (b) to harass an individual;
- (c) for any other prohibited use or purpose specified by regulation.

I further certify that any parking site roll information I receive will be used for the following purpose(s):  
*[check applicable boxes]*

- a complaint or appeal under the *Greater Vancouver Transportation Authority Act*
- a review of a parking site determination to determine whether or not to file a notice of complaint or notice of appeal
- other [*specify*] .....

I understand that any misuse, directly or indirectly, by me of this information constitutes an offence under the *Greater Vancouver Transportation Authority Act*, making me liable to the fines and penalties set out in section 153 of the Act.

Signature: .....

Date: .....[*mmm/dd/yyyy*]

**B — OFFICE USE ONLY**

Information released: .