

No.	Section/Table/Policy	Current	Proposed	Rationale
1	Section 3.0 - Definitions	<i>Dwelling, Secondary Suite</i> – a subordinate, self-contained Dwelling, Unit within a building or portion of a building that contains a principal Dwelling, Unit, and where both Dwelling Units constitute a single real estate entity. A Secondary Suite may include a Dwelling Unit or alternative secondary accessory Dwelling Unit as approved by council.	Replace definition with: <i>Secondary Suite</i> – a subordinate, self-contained Dwelling, Unit within a building or portion of a building that contains a principal Dwelling, Unit, and where both Dwelling Units constitute a single real estate entity.	Align with definition of Dwelling, Secondary Suite in Zoning Bylaw 2019-19
2	Section 3.0 - Definitions		Add definition: <i>Backyard Suite</i> - a subordinate, self-contained dwelling unit in an accessory building in the side or rear yard.	Align with definition of Dwelling, Backyard Suite in Zoning Bylaw 2019-19
3	Section 5.0 – Tax Exemption Incentive Policy, Table 1	Unit Type: Detached Dwelling Unit with a Secondary Suite Area 1: 5 year, 25% Area 2: 5 year, 25% Area 3: 5 years 25% Only Laneway and Garden Suites ² ² Council approve pilot projects for laneway suites, garden suites or alternative secondary accessory Dwelling Units only.	Replace with: Unit Type: Secondary Suite and Backyard Suite Area 1: 5 year, 25% Area 2: 5 year, 25%	Updated to include Backyard suites to Area 1 & 2 in alignment with secondary suites. Eliminate reference for council approved pilot projects in area 3 as they are no longer applicable
4	Policy 5.2.3	<i>With the exception of renovations to legalize Secondary Suite pursuant to</i>	Replace with: <i>With the exception of renovations to legalize a Secondary Suite or Backyard</i>	Updated to include Backyard Suites

		<i>section 5.6 and the Rental Repair Program, renovations of existing residential units will not be eligible for tax exemptions.</i>	<i>Suite pursuant to section 5.6 and the Rental Repair Program, renovations of existing residential units will not be eligible for tax exemptions</i>	
5	Policy 5.3.4	<i>Dwelling Units must obtain a final Occupancy Permit before the tax exemption is applied. For a new Secondary Suite in an existing building, a Letter of Completion will serve the purpose of a final Occupancy Permit.</i>	<p>Replace with:</p> <p><i>Dwelling Units must obtain a final Occupancy Permit before the tax exemption is applied. For a new Secondary Suite or Backyard Suite in an existing building, a Letter of Completion will serve the purpose of a final Occupancy Permit.</i></p>	Updated to include Backyard Suites
6	Section 5.6 – Secondary Suite Tax Exemption Requirement	<p><i>Secondary Suite Tax Exemption Requirement</i></p> <p><i>Subject to the conditions below and set out in Table 1, the Secondary Suite Tax Exemption Program provides a five-year, 25 per cent tax exemption for the development of new or legalization of existing Secondary Suites</i></p>	<p>Replace with:</p> <p><i>Secondary Suite and Backyard Suite Tax Exemption Requirement</i></p> <p><i>Subject to the conditions below and set out in Table 1, the Secondary Suite and Backyard Suite Tax Exemption Program provides a five-year, 25 per cent tax exemption for the development of new or legalization of existing Secondary Suites and Backyard Suites</i></p>	Updated to include Backyard Suites

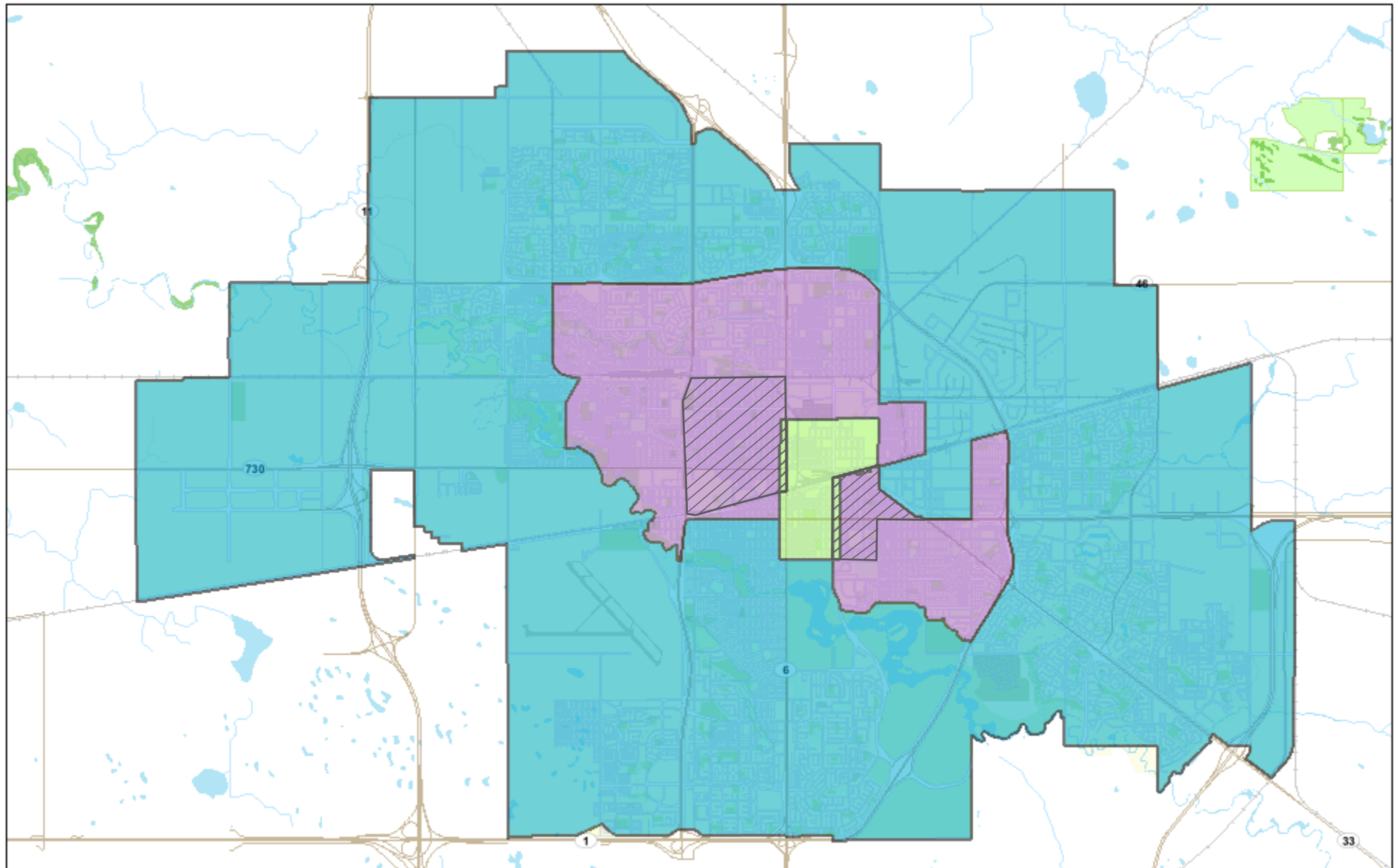
7	Policy 5.6.1	<i>The Secondary Suite must be rented for the full term of the exemption and is subject to the same eligibility requirements as other Rental Units within the Housing Incentives Policy.</i>	<p>Replace with:</p> <p><i>Secondary Suites and Backyard Suites must be rented for the full term of the exemption and is subject to the same eligibility requirements as other Rental Units within the Housing Incentive Policy.</i></p>	Updated to include Backyard Suites
8	Policy 5.6.2	<i>For tax exemptions for a Secondary Suite, the suite must be a new suite in a newly constructed Detached Dwelling Unit or the addition of a new Secondary Suite within an existing Detached Dwelling Unit (renovation must create a suite where one did not previously exist).</i>	<p>Replace with:</p> <p><i>Secondary Suite and Backyard Suite Tax Exemptions are available to new or legalized Secondary Suites or Backyard Suites where one did not previously exist.</i></p>	Rephrased for clarity and included Backyard Suites

9	Policy 5.6.3	<i>A Laneway or Garden Secondary Suite is eligible under this program in Program Area 3 if it was approved by City Council as part of a pilot project.</i>	Repeal	No longer applicable
10	Policy 6.1.10	<i>Secondary Suites are <u>not</u> eligible for capital incentives including a laneway Dwelling Unit or alternative secondary accessory Dwelling Unit.</i>	Replace with: <i>Secondary Suites and Backyard Suites are <u>not</u> eligible for capital incentives.</i>	Rephrased for clarity and included Backyard Suites

11	Section 9.0 – Related Forms	<i>Housing Incentive Policy: Tax Exemptions for Secondary Suites</i>	Replace with: <i>Housing Incentives Policy: Tax Exemptions for Secondary Suites and Backyard Suites</i>	Updated to include Backyard Suites
12	Appendix C Area 1 – Tax Exemption Area 2- Tax Exemption	Unit Type: Secondary Suite <ul style="list-style-type: none"> • <i>Secondary suite added to a new or existing house</i> • <i>Including a 2-unit rental in an R1 Zone</i> • <i>Council Approved laneway suites or garden suites only</i> 	Replace with: Unit Type: Secondary Suite <ul style="list-style-type: none"> • <i>Secondary Suite added to a new or existing house</i> • <i>Including a 2-unit rental in an R1 Zone</i> 	Separated for clarity (see also No. 13) and removed reference to Council approved projects
13	Appendix C Area 1 – Tax Exemption Area 2- Tax Exemption		Add: Unit Type: Backyard Suite: <ul style="list-style-type: none"> • <i>Added to or a new or existing accessory structure</i> 	Separated for clarity (see also No. 12)

14	Appendix C Area 3 – Tax Exemption	Unit Type: <i>Secondary Suite</i> <ul style="list-style-type: none"> <i>Only available for laneway or garden suites through Council Approved pilot projects</i> Tax Exemption: <i>5 years, 25%</i>	Repeal	No longer applicable (clarity provided in No. 12 and 13)
15	Appendix C Area 3 – Tax Exemption	Unit Type: <i>Secondary Suite to a new or existing house</i>	Replace with: Unit Type: Secondary Suite and Backyard Suite	No longer applicable (clarity provided in No. 12 and 13)

Current Housing Incentives Policy Map



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Incentive Areas

Area 1: City Centre

Area 2: Inner City and Established Neighbourhoods Special Policy Area

Area 2: Inner City and Established Neighbourhoods

Area 3: New and Developed Areas

0 0.75 1.5 3 mi
0 1.25 2.5 5 km

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