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The Implementation of GVRD's Parking Tax

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At the beginning of 2006, commercial and industrial land owners within Greater Vancouver received their first assessment for taxes payable on their parking areas under the *Greater Vancouver Transportation Authority Act* (for more background information on this tax, see [Greater Vancouver's Newest Parking Tax](#)). On July 7, 2006, the Property Assessment Appeal Board of British Columbia released its first decision considering the definition of "parking site" in the *GVTA Act*.

Bentall Real Estate Services appealed a parking site assessment levied by the Greater Vancouver Transportation Authority. In its decision, the Board noted that while "parking site", "parking site roll", "parking space", and "parking tax" are all defined under the *GVTA Act* and its supporting enactments, "parking" is not. At issue in the case was whether when commercial vehicles are loaded and unloaded at loading bays, they are "parking", such that the parking tax is applicable to the space on which these activities occur. Bentall argued that the loading and unloading of vehicles was not "parking", and as such, the tax should not apply to the assessed property. The Board disagreed.

At the property in dispute, trucks or trailers use the loading bay areas for the purposes of loading and/or unloading, remaining in the area for a period between five minutes and a few hours. Both parties to the dispute agreed that "parking" means the stopping and leaving of a motor vehicle. Bentall argued that this definition did not include stopping while actively involved in loading and unloading, and that the purpose for the stopping and leaving of a vehicle is a factor in defining "parking". The Board held that the purpose for which one stops and leaves a vehicle is not part of the definition of "parking". It found that the purpose of the parking of the vehicles is irrelevant; what is important is the fact that the vehicles are parked within the common meaning of "parking". In addition, the Board noted that the Legislature gave a "very broad" meaning to the word "parking site", and that the GVTA had the power to exempt certain classes of parking from this broad definition. Because the GVTA did not specifically exclude parking for the purposes of loading or unloading, the Board was not prepared to read the exemption into the legislation. It instead left that role to the GVTA itself.

This decision will be of interest to any owner of property which has loading docks and similar areas. It demonstrates that the Board seems to be applying a restrictive view towards exceptions to the parking tax – unless the exception is specifically noted in the *GVTA Act* and its supporting enactments, or is specifically exempted by the GVTA, taxpayers may be facing an uphill battle to gaining exemptions.

To date, we have not learned if Bentall will appeal this decision. If a taxpayer disagrees with a decision of the Property Assessment Appeal Board, the taxpayer may demand that the Appeal Board send any question of law to the British Columbia Supreme Court.