




## COMMUNICATION UPDATE

<b>TO:</b>	Mayor and Members City Council
<b>DATE:</b>	April 24, 2025
<b>SUBJECT:</b>	Vacant Unit Tax - April Final Notice Mailout (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>SUBMITTED BY:</b>	Clayton Pereira Director, Revenue Services Corporate Services Department
<b>SIGNATURE:</b>	

To ensure property owners are aware of the Vacant Unit Tax declaration period, the attached final reminder to declare letter (Appendix “A”) will be mailed to approximately 27,000 or 15% of residential property owners that have not yet completed their mandatory occupancy declaration. Reminder letters will be mailed starting on the week of April 21, 2025. All residential property owners must submit a mandatory occupancy declaration annually, to determine if their property is subject to the tax.

### Background

The Vacant Unit Tax is one of the multiple measures that Council has approved to address the City’s housing crisis. The program aims to increase the supply of housing in Hamilton by encouraging residential property owners to keep their properties occupied rather than vacant.

Starting in 2025, the City will be charging an additional one per cent tax on any property that has been left vacant for more than 183 days in the prior year. Following the recovery of administrative costs, revenues generated from the Vacant Unit Tax will be reinvested into affordable housing initiatives.

If an occupancy declaration is not submitted, the property will be considered vacant and the Vacant Unit Tax will be charged. A principal residence will not be subject to the tax, but all residential property owners are still required to submit an occupancy declaration annually, regardless of whether the property is occupied or vacant.

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OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

## **Exemptions**

There are some instances where a property may be left vacant and be exempt from the Vacant Unit Tax:

- Principal residence.
- Death of an Owner: exemption applies to year of death plus one subsequent year only.
- Major Renovations: major renovations or redevelopment make occupation of a unit impossible for more than 183 days in the same calendar year, provided a building permit has been issued.
- Sale of the property: the VUT will not apply in the year of the sale if the transfer is to an unrelated individual or corporation.
- Principal resident is in care, institutionalized or hospitalized: the period of time when the principal resident resides in a hospital, long-term or a supportive care facility.
- Court order: if a court order prohibiting occupancy of the residential property is in effect.
- Non-profit housing: the exemption applies to designated housing projects owned and operated by non-profit corporations.

## **Key Dates**

<b>Date</b>	<b>Details</b>
Early February 2025	Notice to declare letters with declaration instructions are mailed to residential property owners
February 10, 2025	Mandatory declaration period begins
Week of March 31, 2025	Reminder to declare letters are mailed to all residential property owners that have not yet declared.
Week of April 21, 2025	Final notice to declare letters are mailed to all residential property owners that have not yet declared.
April 30, 2025	Mandatory declaration period deadline
May 2025	Vacant Unit Tax bills are mailed out
June 30, 2025	First Vacant Unit Tax payment is due
July 2, 2025	Complaint/appeal period begins
September 30, 2025	Second Vacant Unit Tax payment is due

For more information about the Vacant Unit Tax, visit [www.hamilton.ca/VacantUnitTax](http://www.hamilton.ca/VacantUnitTax) or contact [vacantunittax@hamilton.ca](mailto:vacantunittax@hamilton.ca).

## **APPENDICES AND SCHEDULES ATTACHED**

Appendix “A” to Communication Update – Final Notice to Declare Letter



City of Hamilton  
City Hall, 71 Main Street West  
Hamilton, Ontario  
Canada L8P 4Y5  
[www.hamilton.ca](http://www.hamilton.ca)

Vacant Unit Tax  
Revenue Services  
Corporate Services Department

April 21, 2025

Owner  
Owner  
Address  
Address  
Address

**RESIDENTIAL VACANT UNIT TAX  
DECLARATION REQUIRED BEFORE  
April 30, 2025**

**INFORMATION REQUIRED FOR THE DECLARATION:**

**Property Address  
Roll Number  
Access Code**

**ALL RESIDENTIAL PROPERTY OWNERS MUST COMPLETE A VACANT UNIT TAX  
DECLARATION – REGARDLESS OF WHETHER THE PROPERTY IS OCCUPIED OR  
VACANT**

**FINAL NOTICE - ACTION REQUIRED: City of Hamilton - Vacant Unit Tax**

You are receiving this important notice because our records indicate the occupancy in 2024 for the property at the address above has not yet been declared. If you have submitted your declaration and have not received a confirmation number, please contact the Vacant Unit Tax team by email at [vacantunittax@hamilton.ca](mailto:vacantunittax@hamilton.ca) or by phone at 905-546-2573.

Starting in 2025, all residential property owners will need to complete an annual declaration to inform the City whether their property was occupied in 2024. This is the final reminder to submit your 2024 declaration by **April 30, 2025**.

If this property is your principal residence, you will not have to pay the Vacant Unit Tax — but **you must still submit a declaration every year**. A declaration is required for every residential property you own, regardless of whether it is occupied or vacant.

**Important Dates and Information**

Declaration Deadline: **April 30, 2025** – The City of Hamilton has waived any penalties for late 2024 declarations, but we encourage you to submit your declaration by April 30, 2025. Residential units for which the City does not receive a declaration will be charged the tax at a rate of 1% of the property's current value assessment.







City of Hamilton  
 City Hall, 71 Main Street West  
 Hamilton, Ontario  
 Canada L8P 4Y5  
[www.hamilton.ca](http://www.hamilton.ca)

Vacant Unit Tax  
 Revenue Services  
 Corporate Services Department

**Hamilton**

**How to Submit Your Declaration** – please ensure you have your roll number and unique access code available as found on the first page of this reminder notice:

Declaration Options	Details	Time Requirement
 <b>Online</b>	<a href="http://www.hamilton.ca/VacantUnitTax">www.hamilton.ca/VacantUnitTax</a> .	5 minutes or less
 <b>Paper</b>	Completed paper forms can be mailed to:  <b>Vacant Unit Tax, 71 Main Street West, Hamilton, ON, L8P 4Y5,</b>  OR dropped off in-person at any Municipal Service Centre. To find a location near you, visit <a href="http://www.hamilton.ca/MS">www.hamilton.ca/MS</a> .	5 minutes or less
 <b>Email</b>	<a href="mailto:vacantunittax@hamilton.ca">vacantunittax@hamilton.ca</a>	5 minutes or less
 <b>Phone</b>	<b>905-546-2573</b> long-distance charges may apply if you are calling from outside Hamilton.	<b>Please note:</b> High call volumes may cause delays between Monday to Friday from 8:30am-4:30pm.

If you need help declaring or have questions, please do not hesitate to call us at 905-546-2573 or email us at [vacantunittax@hamilton.ca](mailto:vacantunittax@hamilton.ca). You will need your roll number and access code, which you can find at the top of this notice.

If you have already submitted your declaration and have received a confirmation number, kindly disregard this notice.

We appreciate your cooperation and support.

For more details, please visit [www.hamilton.ca/VacantUnitTax](http://www.hamilton.ca/VacantUnitTax).

Thank you!