




COMMUNICATION UPDATE

TO:	Mayor and Members City Council
DATE:	June 10, 2025
SUBJECT:	Vacant Unit Tax Bill (City Wide)
WARD(S) AFFECTED:	City Wide
SUBMITTED BY:	Clayton Pereira Director, Revenue Services Corporate Services Department
SIGNATURE:	

Purpose

A Vacant Unit Tax (VUT) Bill was mailed this week to 6,781 residential property owners who either declared their property as vacant for 183 days or more in 2024, or were deemed vacant due to non-submission of the 2024 occupancy declaration by the extended deadline of May 30, 2025. The Vacant Unit Tax is set at one per cent of the property's current assessed value and is due in two equal payments on June 30, 2025, and September 30, 2025.

Residential property owners who believe their property was incorrectly identified as vacant, or who were unable to submit their occupancy declaration by May 30, 2025, will have the opportunity to request a review of the Vacant Unit Tax charge through the Notice of Complaint process. An information package outlining how to submit a Notice of Complaint will be included with the VUT Bill.

The City remains committed to supporting residential property owners through this process and encourages those with questions to contact staff for assistance.

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 a one per cent tax on any property that has been left vacant for more than 183 days in a 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.

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

Date	Details
February 10, 2025	Mandatory declaration period begins
April 30, 2025	Mandatory declaration period deadline
May 30, 2025	Extended declaration deadline
First week of June 2025	Vacant Unit Tax Bills are mailed out
June 16, 2025	Notice of Complaint and Appeal period begins
June 30, 2025	First Vacant Unit Tax installment payment is due
First week of August 2025 (60 days from Billed date)	Notice of Complaint submission deadline
September 30, 2025	Second Vacant Unit Tax installment payment is due

For more information about the Vacant Unit Tax, visit www.hamilton.ca/VacantUnitTax or contact vacantunittax@hamilton.ca.

APPENDICES AND SCHEDULES ATTACHED

- Appendix “A” to Communication Update – Vacant Unit Tax Bill and Notice of Complaint Package.

BILLING DATE: JUN.09,2025
EFFECTIVE: 01-JAN-2025 To: 31-DEC-2025
REASON: Vacant Unit Tax
NUMBER OF DAYS BILLED: 365

[illegible]

VACANT UNIT TAX

Notice of Complaint and Appeal Process–June 2025

About the Vacant Unit Tax Program

The Vacant Unit Tax program aims to increase the supply of housing in Hamilton by encouraging residential property owners to keep their properties occupied rather than vacant.

Occupancy Declarations for 2024 were due May 30, 2025

All Hamilton homeowners had to declare whether their property was occupied or vacant in 2024. This was **mandatory**, but there was **no penalty** for submitting by the **extended deadline of May 30, 2025**.

If you didn't submit a declaration, or if you declared your property was vacant for 183 days or more in 2024, you will be charged the Vacant Unit Tax.

- **Tax Rate:** 1% of your property's current assessed value
- **Example:** If MPAC has assessed your home at \$500,000, the Vacant Unit Tax would be \$5,000

Disputing the Vacant Unit Tax

If you think your property was **wrongly identified as vacant** or you were **unable to submit your declaration**, you can ask for a review.

- Submit a **Notice of Complaint** within **60 days** of the date on your enclosed Vacant Unit Tax bill.
- If you disagree with the result of your Notice of Complaint, you can file an **Appeal** within **60 days** of the decision.

Appeals are completed by a reviewer who is not involved in the original Notice of Complaint submission. **Appeal decisions are final.**

How to Submit a Notice of Complaint or Appeal

You may submit a Notice of Complaint and Appeal, using one of the following methods:

- **Online:** www.hamilton.ca/VacantUnitTax
- **Email:** vacantunittax@hamilton.ca
- **Phone:** 905-546-2573
- **Mail:** 71 Main Street West, Hamilton, Ontario, L8P 4Y5
- **In-person:** Visit any Municipal Service Centre, or schedule an in-person appointment by phone at 905-546-2573

Important: If you are submitting a Notice of Complaint or filing an Appeal, this does not delay or pause your Vacant Unit Tax payment. The full amount is still due by the deadline shown on your bill. If payment is not received by that date, penalties and interest will be added on the first of each month. However, if your complaint or appeal is successful, any applicable Vacant Unit Tax charges and/or penalties and interest, will be refunded.

Key Dates

First week of June 2025	Vacant Unit Tax Bills are mailed out
Week of June 16, 2025	Notice of Complaint period begins
June 30, 2025	First Vacant Unit Tax payment is due
September 30, 2025	Second Vacant Unit Tax payment is due

Questions?



Visit: hamilton.ca/VacantUnitTax



Email: vacantunittax@hamilton.ca



Call: **905-546-2573**



Hamilton

RESIDENTIAL VACANT UNIT TAX

NOTICE OF COMPLAINT– SUBMISSION CHECKLIST

You can submit a **Notice of Complaint** about your Vacant Unit Tax charge **online, by phone, by mail, in person or by email**, as outlined in the Notice of Complaint and Appeal Process flyer. If you are submitting your complaint **by mail, in person or by email**, please ensure you include the following required documents identified for each of the scenarios outlined.

If you are making the Notice of Complaint submission on behalf of the registered owner(s), please include a completed copy of the following:

- ☐ Schedule A - Signed Written Authorization (Consent) Form (permission from the property owner)

If you *did not* submit the mandatory 2024 occupancy declaration before May 30, 2025, please include completed and signed copies of the following:

- ☐ Schedule A - Signed Written Authorization (Consent) Form (permission from the property owner) – ***if submitting on behalf of a property owner only***
- ☐ Schedule B - 2024 Occupancy Declaration Form
- ☐ Schedule C - Notice of Complaint Form
- ☐ Supporting documents to show your property's occupancy status (as listed in Schedule C)

If you submitted your occupancy declaration as *vacant* incorrectly, please include completed copies of the following:

- ☐ Schedule A - Signed Written Authorization (Consent) Form (permission from the property owner) – ***if submitting on behalf of a property owner only***
- ☐ Schedule C - Notice of Complaint Form
- ☐ Supporting documents to show your property's occupancy status (as listed in Schedule C)

Questions? Visit www.hamilton.ca/VacantUnitTax or contact the Vacant Unit Tax Team:

Phone: 905-546-2573

Email: vacantunittax@hamilton.ca



City of Hamilton
City Hall, 71 Main Street West
Hamilton, Ontario
Canada L8P 4Y5
www.hamilton.ca

Appendix "A"

Vacant Unit Tax
Revenue Services
Corporate Services Department

RESIDENTIAL VACANT UNIT TAX SCHEDULE A - WRITTEN AUTHORIZATION (CONSENT) FORM

I, _____ (full name), residing at
_____ (full address), hereby authorize
_____ (full name of the person you are authorizing), of
_____ (full address of the person
you are authorizing), to act as my representative and submit my Vacant Unit Tax Notice of
Complaint and/or Appeal on my behalf.

This authorization is granted due to _____.
_____. (Brief reason for authorization – for example: "I
am currently out of the country.")

This authorization is valid for the **2024 occupancy year**, unless otherwise terminated by my
written notice.

If there are any questions or concerns regarding this authorization, please contact me at:

Phone Number _____

Email Address _____

Owner Name	
Owner Signature	
Date	

RESIDENTIAL VACANT UNIT TAX

SCHEDULE B - DECLARATION OF OCCUPANCY STATUS FORM

The Vacant Unit Tax (VUT) is an annual tax on residential units that have been vacant for more than 183 days in the previous calendar year. The Vacant Unit Tax is intended to support the City's housing efforts by encouraging owners to rent out or sell vacant properties.

All residential property owners must submit a mandatory occupancy declaration annually starting in **February 2025** to determine if their property is subject to the Vacant Unit Tax.

1. Property Information (as noted on your Tax Bill and Notice to Declare Letter)

Property address: _____

Roll number (11 digits): _____

Access Code (7 digits): _____

2. Contact Information

I am making this declaration (check one box only):

As the registered owner.

On behalf of the registered owner(s).

Name (First, Last) (required): _____

E-mail address (required): _____

Phone number (optional): _____

3. Occupancy Status

Please identify, which of the following options applies, as defined below:

Principal Residence: The property in which you reside and conduct daily affairs, receive mail, pay bills etc.

Occupied by tenant(s) for more than 183 days: The property is occupied by tenants (pursuant to a written lease or sublease) for at least 183 days in increments of at least 30 days.

Permitted occupant's principal residence for more than 183 days: The property is occupied by a family member, friend, or other permitted occupancy for residential use and claim it as their principal residence.

☐ Property owner's principal residence

☐ Occupied by tenant(s) for more than 183 days

☐ Permitted occupant's principal residence for more than 183 days

☐ Combination of occupancy for more than 183 days

☐ None of the above (the property was occupied for 183 days or less) - If this has been selected, please complete section 4 "Exemptions" below

Please see page 5 to complete your declaration.



City of Hamilton
City Hall, 71 Main Street West
Hamilton, Ontario
Canada L8P 4Y5
www.hamilton.ca

Vacant Unit Tax
Revenue Services Division
Corporate Services Department

Hamilton

4. Exemptions

If the property was vacant but an exemption applies, please select the applicable exemption type below:

Principal Residence: The Residential Unit is the Principal Residence of the Owner.

Death of an Owner: The Residential Unit was unoccupied for more than 183 days because of the death of the Owner. This exemption only applies to the year of death plus one subsequent year after the year of death.

Major Renovations: The Residential Unit is undergoing repairs or renovations and the following conditions have been met:

- occupation and normal use of the Residential Unit is prevented by the repairs or renovations for at least 183 days of the Vacancy Year; and
- all requisite building permits have been issued for the repairs or renovations

Sale of the property: Legal ownership of the Vacant Unit has been transferred to an arm's length transferee in the Vacancy Year. This exemption applies to the year of sale only.

Resident in a Care Facility: The Principal Resident of the Vacant Unit is residing in a hospital, long term care or supportive care facility for a period of an aggregate of at least 183 days during the Vacancy Year.

Court Order: A court order is in force which prohibits occupancy of the Vacant Unit for at least 183 days of the Vacancy Year.

Non-Profit Housing Unit: The Residential Unit is a Non-Profit Housing Unit.

5. Notice of collection

The City of Hamilton collects information under authority of the **City of Hamilton By-Law No. 24-062 a By-Law to Establish a Vacant Unit Tax, and 'Section 227 of the Municipal Act, 2001'**. Any personal information collected for the Vacant Unit Tax will be used for the purpose of administering the Vacant Unit Tax and enforcement of the by-law. By providing your email address, you are consenting to receiving emails from the City of Hamilton and/or their agents/contractors for the purpose of administering the Vacant Unit Tax and enforcement of the by-law. Information collected in order to process Vacant Unit Tax declarations are only stored and processed in servers located in Canada. (Updated for accuracy, March 4, 2025).

Questions about the collection of this personal information can be directed to **Manager, Vacant Unit Tax, 71 Main St W, 1st Floor, Hamilton, ON L8P 4Y5, by phone at 905-546-2573, or by email at vacantunittax@hamilton.ca.**

I declare that the property status identified, and all information provided are true and accurate. I understand that I may be asked to provide further information and evidence to support my declaration at a later date and that failing to do so, providing false declaration or false information can result in fines.

Owner Name	Signature	Date
Owner's Representative Name	Signature	Date

Submit your completed and signed declaration by mail to: City of Hamilton, Corporate Services, Vacant Unit Tax, 71 Main St W, 1st Floor, Hamilton, ON L8P 4Y5.

In-person: At City Hall or any Municipal Service Centre, for information on locations and hours, please visit: [hamilton.ca/MSD](https://www.hamilton.ca/MSD)

For additional information on the Vacant Unit Tax please visit [hamilton.ca/VacantUnitTax](https://www.hamilton.ca/VacantUnitTax).

RESIDENTIAL VACANT UNIT TAX
SCHEDULE C - NOTICE OF COMPLAINT FORM

For disputing a Vacant Unit Tax Charge

A residential unit is considered vacant if it was not used as the principal residence by the owner(s) or any permitted occupant(s) or was not occupied by tenants for at least 183 days during the previous calendar year. Residential units are also considered vacant if an occupancy declaration was not submitted by the declaration period deadline (May 30, 2025). The tax rate of 1% of the property's current assessed value was charged to vacant or deemed vacant properties.

If you believe your property was incorrectly taxed, complete and submit this form within **60 days** of the date on your Vacant Unit Tax Bill enclosed.

1. Property Information (noted on your Vacant Unit Tax Bill)

Property address: _____

Roll number (11 digits): _____

Access Code (7 digits): _____

2. Contact Information

Please select one:

☐ I am the registered property owner.

☐ I am submitting on behalf of the registered property owner(s).

Note: You must also include a completed and signed Written Authorization (Consent) Form – Schedule A in your submission

Full name (required): _____

E-mail address (required): _____

Phone number (optional): _____

3. Notice of Complaint Reason

Please identify the reason for the Notice of Complaint submission:

- ☐ Tax was incorrectly charged as a result of errors or omissions **by owner** when submitting Occupancy Declaration
- ☐ Tax was incorrectly charged as a result of errors or omissions **by the City** in the assessment or calculation of the Tax
- ☐ Property was deemed vacant as a result of a **failure to submit an Occupancy Declaration** by the declaration period deadline (May 30, 2025)

4. Notice of Complaint Details

Please provide a short explanation of your complaint (or include a description on a separate page):

Required Supporting Documentation

(Must be attached as a part of your Notice of Complaint submission based on your Occupancy Status for 2024)

Occupancy Status for 2024	Required Supporting Documentation
Property Owner's Principal Residence	<ul style="list-style-type: none"> Government-issued photo ID Canada Revenue Agency (CRA) income tax return or notice of assessment



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City Hall, 71 Main Street West
Hamilton, Ontario
Canada L8P 4Y5
www.hamilton.ca

Appendix "A"

Vacant Unit Tax
Revenue Services
Corporate Services Department

<i>Please include Government Issued Photo Personal Identification Card and two additional documents.</i>	<ul style="list-style-type: none"> Ontario vehicle registration or vehicle insurance documents Monthly utility or cell phone bill
Occupied by Tenant(s) for more than 183 days	<ul style="list-style-type: none"> Full name of tenant(s) and government-issued Photo ID Tenant Lease Agreement Proof of tenant or homeowner insurance for 2024.
Permitted Occupant's Principal Residence for more than 183 days <i>Please include Government Issued Photo Personal Identification Card and two additional documents</i>	<ul style="list-style-type: none"> Full name of permitted occupant(s) and government-issued photo id of permitted occupant(s) Ontario vehicle registration or vehicle insurance documents of permitted occupant(s) Monthly utility bill or cell phone bill of permitted occupant(s)
Exemptions (Residential Property was occupied for 183 days or less)	
Death of an Owner	<ul style="list-style-type: none"> Death certificate Estate documentation, such as wills and grants of administration
Major Renovation	<ul style="list-style-type: none"> Short description of the construction project All requisite building or development permit(s) or application number(s)
Sale of the Property	<ul style="list-style-type: none"> Sale or purchase agreement Title transfer from the Land Registry Office
Resident in a Care Facility	<ul style="list-style-type: none"> Verification of residence in a hospital, long-term or supportive care facility
Court Order	<ul style="list-style-type: none"> Court document(s) prohibiting occupancy
Non-Profit Housing Unit	<ul style="list-style-type: none"> Incorporation document(s) as proof of non-profit designation

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The City of Hamilton collects information under authority of the City of Hamilton **By-Law No. 24-062 a By-Law to Establish a Vacant Unit Tax, and 'Section 227 of the**



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Municipal Act, 2001' Any personal information collected for the Vacant Unit Tax will be used for the purpose of administering the Vacant Unit Tax and enforcement of the by-law. By providing your email address, you are consenting to receiving emails from the City of Hamilton and/or their agents/contractors for the purpose of administering the Vacant Unit Tax and enforcement of the by-law. Information collected in order to process Vacant Unit Tax submissions are only stored and processed in servers located in Canada. (Updated for accuracy, March 4, 2025).

Questions about the collection of this personal information can be directed to Manager, Vacant Unit Tax, 71 Main St W, 1st Floor, Hamilton, ON L8P 4Y5, by phone at 905-546-2573, or by email at vacantunittax@hamilton.ca.

☐ I confirm that the information provided is true and accurate. I understand that I may be asked for more documentation to support this Notice of Complaint submission. I also understand that providing false information may result in penalties.

Owner Name	Signature	Date
Owner's Representative Name	Signature	Date

Submit your completed and signed Notice of Complaint form by mail to: City of Hamilton, Corporate Services, Vacant Home Tax, 71 Main St W, 1st Floor, Hamilton, ON L8P 4Y5.

In-person: Visit any Municipal Service Centre or schedule an in-person appointment by phone at 905-546-2573. For information on locations and hours, please visit: hamilton.ca/MSC

For additional information on the Vacant Unit Tax, please visit hamilton.ca/VacantUnitTax.

VACANT UNIT TAX BILL – PAYMENT OPTIONS

Attention Residential Property Owner:

Enclosed is your Vacant Unit Tax (VUT) Bill. This bill has been issued because:

- Your property was declared vacant for 183 days or more in 2024, **or**
- You did not submit the required occupancy declaration by the deadline of May 30, 2025.

The Vacant Unit Tax rate is 1% of your property's residential current assessed value for the 2025 Taxation Year and has been applied to your tax roll account. The enclosed VUT bill is due in two equal payments on June 30, 2025 and September 30, 2025. Please make payment similar to how you would pay your property taxes, however noting the following:

Property Taxes included in Mortgage Payment

- If your **mortgage company** currently pays your property taxes, you must advise them of the enclosed VUT Bill. **It is the property owner's responsibility to make sure the enclosed VUT Bill is paid on time.**

Installment Pre-Authorized Payment Plan

- If you are currently enrolled in our **installment** pre-authorized payment plan, **funds will be automatically withdrawn from your bank account on the due dates** reflected in the enclosed VUT bill.

Monthly Pre-Authorized Payment Plan

- If you are currently enrolled in one of our **monthly** pre-authorized payment plans, this VUT bill has **not** been factored into your current monthly withdrawals. The enclosed VUT bill needs to be paid separately by the due dates, unless you request a change to your existing monthly pre-authorized withdrawals. You can request a change to your existing monthly payments by emailing taxsupport@hamilton.ca.

- Payment of this VUT bill can be spread out until December 2025. The deadline for new enrollment or to modify existing monthly pre-authorized withdrawals is:

- June 15, 2025 for withdrawals effective July 1, 2025 OR
- July 1, 2025 for withdrawals effective July 15, 2025.

After these dates, you must pay the June 30th instalment in full and can apply for the September 30th second installment only by:

- September 15, 2025 for withdrawals effective October 1, 2025 OR
- October 1, 2025 for withdrawals effective October 15, 2025.

- Please use the application form available at www.hamilton.ca/payyourpropertytax.

Thank you for your attention to this matter. If you have any questions, please connect with us.

Taxation Section, Corporate Services Department
Phone: 905-546-2489 (CITY) | Email: taxsupport@hamilton.ca