

# 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** by **November 30, 2025**.
- 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](http://www.hamilton.ca/VacantUnitTax)
- **Email:** [vacantunittax@hamilton.ca](mailto: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

|                                |                                       |
|--------------------------------|---------------------------------------|
| <b>First week of June 2025</b> | Vacant Unit Tax Bills are mailed out  |
| <b>Week of June 16, 2025</b>   | Notice of Complaint period begins     |
| <b>June 30, 2025</b>           | First Vacant Unit Tax payment is due  |
| <b>September 30, 2025</b>      | Second Vacant Unit Tax payment is due |
| <b>November 30, 2025</b>       | Extended Notice of Complaint Deadline |

### Questions?

- Visit: [hamilton.ca/VacantUnitTax](http://hamilton.ca/VacantUnitTax)    Email: [vacantunittax@hamilton.ca](mailto:vacantunittax@hamilton.ca)    Call: **905-546-2573**

## RESIDENTIAL VACANT UNIT TAX APPEAL– SUBMISSION CHECKLIST

You can submit an **Appeal** 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 appeal **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 Appeal 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)
- ☐ Schedule D - Appeal Form
- ☐ Supporting documents to show your property's occupancy status (as listed in Schedule D that was not submitted on your Notice of Complaint)

**If you are the registered owner(s) please include completed and signed copies of the following:**

- ☐ Schedule D - Appeal Form
- ☐ Supporting documents to show your property's occupancy status (as listed in Schedule D that was not submitted on your Notice of Complaint)

Questions? Visit [www.hamilton.ca/VacantUnitTax](http://www.hamilton.ca/VacantUnitTax) or contact the Vacant Unit Tax Team:

**Phone:** 905-546-2573

**Email:** [vacantunittax@hamilton.ca](mailto:vacantunittax@hamilton.ca)



City of Hamilton  
City Hall, 71 Main Street West  
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www.hamilton.ca

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 \_\_\_\_\_

|                        |  |
|------------------------|--|
| <b>Owner Name</b>      |  |
| <b>Owner Signature</b> |  |
| <b>Date</b>            |  |

## RESIDENTIAL VACANT UNIT TAX SCHEDULE D - APPEAL 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 is still incorrectly taxed after the review of your Notice of Complaint submission, complete and submit this form within **60 days** of the date on the Notice of Determination letter.

Please note Appeals will be completed by a reviewer who was not involved in the decision relating to your Notice of Complaint submission.

### 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. Appeal Details

Please provide a short explanation of the new information provided in your Appeal (or include a description on a separate page):

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#### Required Supporting Documentation

*(Supporting documentation previously submitted with your Notice of Complaint should not be included. Please provide only new supporting documentation with your Appeal submission. All submitted documentation will be considered when reviewing your Appeal)*

| Occupancy Status for 2024                                                                                                                                                 | Required Supporting Documentation                                                                                                                                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Property Owner's Principal Residence</b><br><br><i>Please include <b>Government Issued Photo Personal Identification Card</b> and <b>two additional documents</b>.</i> | <ul style="list-style-type: none"> <li>• Government-issued photo ID</li> <li>• Canada Revenue Agency (CRA) income tax return or notice of assessment</li> <li>• Ontario vehicle registration or vehicle insurance documents</li> <li>• Monthly utility or cell phone bill</li> </ul> |
| <b>Occupied by Tenant(s) for more than 183 days</b>                                                                                                                       | <ul style="list-style-type: none"> <li>• Full name of tenant(s) and government-issued Photo ID</li> <li>• Tenant Lease Agreement</li> <li>• Proof of tenant or homeowner insurance for 2024.</li> </ul>                                                                              |



Hamilton

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

Vacant Unit Tax  
Revenue Services  
Corporate Services Department

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

#### 4. 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 submissions are only stored and processed in servers located in Canada. (Updated for accuracy, March 4, 2025).



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[www.hamilton.ca](http://www.hamilton.ca)

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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](mailto: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 Appeal 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 Appeal form by mail to:** City of Hamilton, Corporate Services, Vacant Unit 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](http://hamilton.ca/MSC)

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

## VACANT UNIT TAX BILL – PAYMENT OPTIONS

Attention Residential Property Owner:

Your property received a Vacant Unit Tax (VUT) Bill on June 9, 2025 and the charge was applied to the property tax account. This bill was issued because:

- You did not submit the required occupancy declaration by the extended 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 property tax account. The VUT bill was 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:

- If your **mortgage company** currently pays your property taxes, the VUT bill may have been paid. **It is the property owner's responsibility to ensure the VUT Bill was paid on time.**
- If you were enrolled in our **installment Pre-Authorized Payment Plan**, **funds were automatically withdrawn from your bank account on the due dates** reflected in the VUT bill.
- At the time of the VUT bill, taxpayers had the opportunity to include the VUT bill **in one of our monthly pre-authorized payment plans**. Please contact Taxation by phone 905-546-2489 or by email [taxsupport@hamilton.ca](mailto:taxsupport@hamilton.ca) for more information.

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](mailto:taxsupport@hamilton.ca)