

VACANT UNIT TAX



Late Appeal Process - January 2026

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 **Late Appeal** by **December 31, 2026**.
- If you disagree with the result of your Late Appeal, you can file a **Second Appeal** within **60 days** of the decision.

Second Appeals are completed by a reviewer who is not involved in the original Late Appeal submission. **Second Appeal decisions are final.**

How to Submit a Late Appeal

You may submit a Late 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 Late 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 Late 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
June 30, 2025	First Vacant Unit Tax payment is due
September 30, 2025	Second Vacant Unit Tax payment is due
January 2026	Late Appeal period begins
December 31, 2026	Late Appeal Deadline

Questions?

Visit: hamilton.ca/VacantUnitTax

Email: vacantunittax@hamilton.ca

Call: **905-546-2573**



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RESIDENTIAL VACANT UNIT TAX LATE APPEAL– SUBMISSION CHECKLIST

You can submit a **Late Appeal** to dispute your Vacant Unit Tax charge **online, by phone, by mail, in person or by email**, as outlined in the Late Appeal Process flyer. If you are submitting your late 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 Late 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 B - 2024 Occupancy Declaration Form
- Schedule E – Late Appeal Form
- Supporting documents to show your property's occupancy status (as listed in Schedule E)

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

- Schedule B - 2024 Occupancy Declaration Form
- Schedule E – Late Appeal Form
- Supporting documents to show your property's occupancy status (as listed in Schedule E)

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

Phone: 905-546-2573

Email: vacantunittax@hamilton.ca



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**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 Late 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	



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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



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/MSC

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



**RESIDENTIAL VACANT UNIT TAX
SCHEDULE E – LATE 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 was incorrectly taxed for the 2024 occupancy year, complete and submit this form by **December 31, 2026**.

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 (required): _____



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3. Late Appeal Reason

Please identify the reason for the Late Appeal submission:

- Tax was incorrectly charged as a result of errors or omissions **by the owner or representative on behalf of the owner** when submitting Occupancy Declaration and a Notice of Complaint (as defined in City of Hamilton By-law No. 24-062, A By-law to Establish a Vacant Unit Tax) submission was not completed by November 30, 2025.
- Tax was incorrectly charged as a result of errors or omissions **by the City** in the assessment or calculation of the Tax and a Notice of Complaint submission was not filed by November 30, 2025.
- Property was deemed vacant as a result of a **failure to submit an Occupancy Declaration** by the declaration period deadline of May 30, 2025 and a **Notice of Complaint** by the extended Notice of Complaint deadline of November 30, 2025.

4. Late Appeal Details

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

Required Supporting Documentation

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

Occupancy Status for 2024	Required Supporting Documentation
<p>Property Owner's Principal Residence</p> <p><i>Please include Provincially Issued Driver's License or Ontario Photo Card and two additional documents.</i></p>	<ul style="list-style-type: none"> • Provincially issued driver's license or Ontario photo card • Canada Revenue Agency (CRA) income tax return or notice of assessment • Ontario vehicle registration or vehicle insurance documents • Monthly utility or cell phone bill in 2024
<p>Occupied by Tenant(s) for more than 183 days</p>	<ul style="list-style-type: none"> • Tenant Lease Agreement • Proof of rental payment in 2024. • Proof of tenant or homeowner insurance for 2024.
<p>Permitted Occupant's Principal Residence for more than 183 days</p> <p><i>Please include Provincially Issued Driver's License or Ontario Photo Card and two additional documents</i></p>	<ul style="list-style-type: none"> • Full name of permitted occupant(s) and provincially issued driver's license or Ontario photo card 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) in 2024
Exemptions (Residential Property was occupied for 183 days or less)	
<p>Death of an Owner</p>	<ul style="list-style-type: none"> • Death certificate • Estate documentation, such as wills and grants of administration
<p>Major Renovation</p>	<ul style="list-style-type: none"> • Short description of the construction project • All requisite building or development permit(s) or application number(s)
<p>Sale of the Property</p>	<ul style="list-style-type: none"> • Sale or purchase agreement • Title transfer from the Land Registry Office
<p>Resident in a Care Facility</p>	<ul style="list-style-type: none"> • Verification of residence in a hospital, longterm or supportive care facility
<p>Court Order</p>	<ul style="list-style-type: none"> • Court document(s) prohibiting occupancy
<p>Non-Profit Housing Unit</p>	<ul style="list-style-type: none"> • Incorporation document(s) as proof of nonprofit designation



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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.

I confirm that the information provided is true and accurate. I understand that I may be asked for more documentation to support this Late 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 Late 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

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