VACANT UNIT TAX

Appeal Process - June 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 2025 were due May 15, 2026

All Hamilton homeowners had to declare whether their property was occupied or vacant in 2025. This was **mandatory**, but there was **no penalty** for submitting by the **extended deadline of May 15, 2026**.

If you didn't submit a declaration, or if you declared your property was vacant for 183 days or more in 2025, 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 **First Appeal** by **October 7, 2026** or within **120 days** of the bill date found on your enclosed Vacant Unit Tax bill. If you disagree with the result of your First 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 First Appeal submission. **Second Appeal decisions are final.**

How to Submit an Appeal

You may submit an Appeal, using one of the following methods:

- **Online:** 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 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 appeal is successful, any applicable Vacant Unit Tax charges and/or penalties and interest, will be refunded.

Key Dates

First week of June 2026	Vacant Unit Tax Bills are mailed out
June 15, 2026	Appeal period begins
June 30, 2026	First Vacant Unit Tax payment is due
September 30, 2026	Second Vacant Unit Tax payment is due

Questions?

Visit: **hamilton.ca/VacantUnitTax** | Email: **vacantunittax@hamilton.ca** | Call: **905-546-2573**

Hamilton

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

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 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 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 - 2025 Occupancy Declaration Form
- ☐ Schedule C – Appeal Form
- ☐ Supporting documents to show your property's occupancy status (as listed in Schedule C)

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

- ☐ Schedule B - 2025 Occupancy Declaration Form
- ☐ Schedule C – Appeal 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

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 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 **2025 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	

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

Vacant Unit Tax
Revenue Services
Corporate Services Department

RESIDENTIAL VACANT UNIT TAX

SCHEDULE B - DECLARATION OF 2025 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. All residential property owners must submit a mandatory 2025 occupancy declaration starting in **December 2025** to determine if their property is subject to the Vacant Unit Tax.

Occupancy declarations must be submitted by **May 15, 2026.**

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 (required): _____

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:

☐ **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 or, until a certificate of appointment of estate trustee has been issued in the estate of the deceased person by a court of competent jurisdiction, provided that an application for a certificate of appointment of estate trustee has been made to the court.

☐ **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

Please see next page to complete your Declaration.

☐ **Uninhabitable/Hazardous Property:** A property has become uninhabitable due to hazardous conditions or a substantial damage from a disaster outside of the control of the property owner. This exemption can only be claimed for two consecutive years. This exemption only applies to the uninhabitable/hazardous determination year plus one subsequent year after.

- Property inspection or assessment was performed by a licenced professional or the City of Hamilton official.

☐ **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.

☐ **Model Homes:** Exempt properties used exclusively for sales and marketing purposes where the following conditions are met:

- The property is designated and staged as a model home or sales office
- It is not occupied for residential or rental use
- It is part of an active development project with approved permits

☐ **Unsold New Inventory:** Exempt newly build units held by developers up to six months following the occupancy permit in a calendar year if:

- The property is newly constructed and has never been occupied.

5. Notice of collection

The City of Hamilton collects information under authority of the **City of Hamilton By-Law No. 25-201 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.

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

RESIDENTIAL VACANT UNIT TAX

SCHEDULE C – 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 in the 2025 taxation year if an occupancy declaration was not submitted by the declaration period deadline (May 15, 2026). 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 2025 occupancy year, complete and submit this form by **October 7, 2026** or within **120 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 (required): _____

3. **Appeal Reason**

Please identify the reason for the 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.

☐ 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 of May 15, 2026.

4. Appeal Details

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

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

Required Supporting Documentation
(Must be attached as a part of your Appeal submission based on your Occupancy Status for 2025)

Occupancy Status for 2025	Required Supporting Documentation
Property Owner's Principal Residence *Please include **Provincially Issued Driver's License or Ontario Photo Card** and **three** additional documents.*	• 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 bill in 2025
Occupied by Tenant(s) for more than 183 days	• Tenant Lease Agreement • Proof of rental payment in 2025. • Proof of tenant or homeowner insurance for 2025.
Permitted Occupant's Principal Residence for more than 183 days *Please include **Provincially Issued Driver's License or Ontario Photo Card** and **three** additional documents*	• 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 of permitted occupant(s) in 2025
Exemptions (Residential Property was occupied for 183 days or less)	
Death of an Owner	• Death certificate • Estate documentation, such as wills and grants of administration
Major Renovation	• Short description of the construction project • All requisite building or development permit(s) or application number(s)
Sale of the Property	• Sale or purchase agreement • Title transfer from the Land Registry Office
Resident in a Care Facility	• Verification of residence in a hospital, long-term or supportive care facility

Court Order	• Court document(s) prohibiting occupancy
Non-Profit Housing Unit	• Incorporation document(s) as proof of non-profit designation
Uninhabitable / Hazardous Property	• Short description of the property condition • Property Inspection or Assessment performed by a licenced professional or City of Hamilton official.
Model Home	• Developer or Builder Registration Document(s) • Title deed
Unsold New Inventory	• Developer or Builder Registration Document(s) • Copies of the dated Occupancy Permit • Title deed

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The City of Hamilton collects information under authority of the City of Hamilton **By-Law No. 25-201 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).

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 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

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

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

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 2025, **or**
- You did not submit the required occupancy declaration by the deadline of May 15, 2026.

The Vacant Unit Tax rate is 1% of your property's residential current assessed value for the 2026 Taxation Year and has been applied to your tax roll account. The enclosed VUT bill is due in two equal payments on June 30, 2026 and September 30, 2026.
Please make payment similar to how you would pay your property taxes, however noting the following:

Property Taxes Included in Mortgage Payment?

Action Required: Notify your mortgage company about the enclosed VUT bill**.** It is the property owner's responsibility to ensure the VUT Bill is paid on time.

Installment Pre-Authorized Payment Plan

- If currently enrolled, funds will be automatically withdrawn on the due dates in the VUT bill.

Monthly Pre-Authorized Payment Plan

- This VUT in not included in your monthly withdrawals as reflected on your 2026 Final Tax bill.
- You must pay it separately or request to increase your monthly withdrawals.
- To include this VUT bill in your monthly pre-authorized payments, you must email: taxsupport@hamilton.ca by the deadlines identified below
- You can spread payment until the end of 2026.

Deadline for new enrollment or to modify existing monthly withdrawals:

- June 15, 2026 for withdrawals effective July 1, 2026
- July 1, 2026 for withdrawals effective July 15, 2026

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

- September 15, 2026 for withdrawals effective October 1, 2026 OR
- October 1, 2026 for withdrawals effective October 15, 2026.

After these dates, you must pay the September 30th VUT instalment in full. Please use the application form available at www.hamilton.ca/payyourpropertytax

If you have any questions, please contact Taxation at 905-546-2489 or taxsupport@hamilton.ca