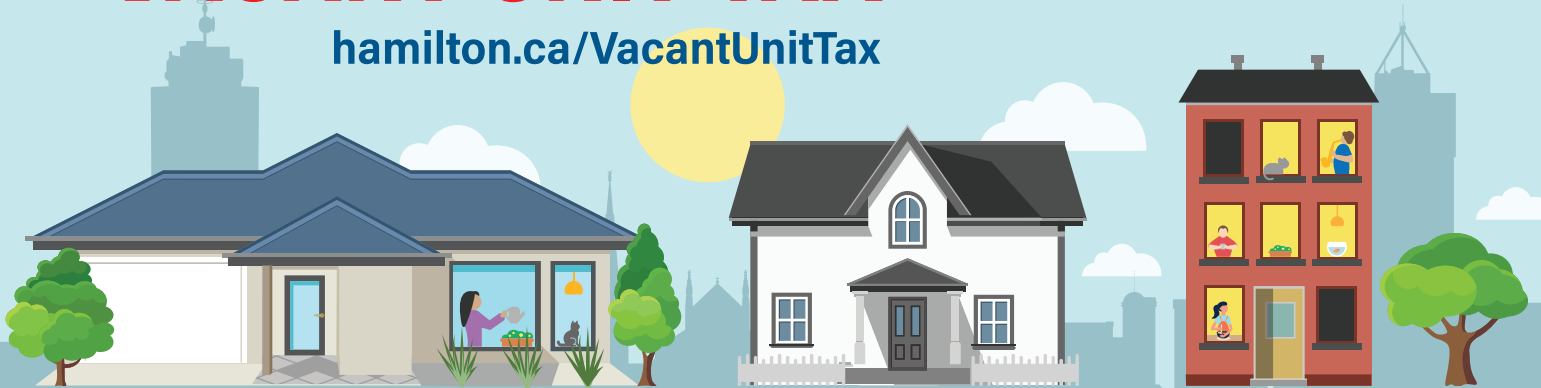


Coming January 2025

VACANT UNIT TAX

hamilton.ca/VacantUnitTax



Coming January 2025

VACANT UNIT TAX



The City of Hamilton is implementing a Vacant Unit Tax starting in 2025.

The Vacant Unit Tax is intended to support the City's housing efforts by encouraging owners to rent out or sell vacant properties.

What residential property owners need to know

- 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 occupancy declaration annually starting in January 2025 to determine if their property is subject to the tax.**
- Residential property owners will be able to submit declarations online, by phone, or by mail.
- If an occupancy declaration is not submitted, the property will be considered vacant and the VUT will be charged.
- A principal residence will not be subject to the VUT but is still required to submit an occupancy declaration annually.
- The tax rate of 1% of the property's assessed value will be charged to properties considered vacant.

Key Dates

December 2024 Instructions to make the declaration will be mailed

March 31, 2025 Mandatory declaration deadline

April 1-30, 2025 Late mandatory declarations will be accepted with a fee

First week of June 2025 VUT bills are mailed out with Final Property Tax bills

June 30, 2025 First VUT payment due

July 2, 2025 Complaint/appeal period begins

September 30, 2025 Second VUT payment due

For more information, please visit
hamilton.ca/VacantUnitTax or email vacantunittax@hamilton.ca