



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

**RESIDENTIAL VACANT UNIT TAX
 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.

Occupancy declarations must be submitted by **April 30, 2025**.

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 2 to complete your declaration.



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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.