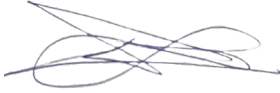




COMMUNICATION UPDATE

TO:	Mayor and Members City Council
DATE:	April 3, 2025
SUBJECT:	Vacant Unit Tax - March Mailout (City Wide)
WARD(S) AFFECTED:	City Wide
SUBMITTED BY:	Clayton Pereira Director, Revenue Services Corporate Services Department
SIGNATURE:	

To further inform residential property owners of the upcoming April 30, 2025 Vacant Unit Tax declaration date, the attached reminder to declare letter has been mailed to approximately 64,000 residential property owners that have not yet completed their mandatory occupancy declaration. Letters were mailed starting the week of March 31, 2025. All residential property owners must submit a mandatory occupancy declaration annually, to determine if their property is subject to the tax.

Background

The Vacant Unit Tax is one of the multiple measures that Council has approved to address the City's housing crisis. The program aims to increase the supply of housing in Hamilton by encouraging residential property owners to keep their properties occupied rather than vacant.

Starting in 2025, the City will be charging an additional one per cent tax on any property that has been left vacant for more than 183 days in a year. Following the recovery of administrative costs, revenues generated from the Vacant Unit Tax will be reinvested into affordable housing initiatives.

If an occupancy declaration is not submitted, the property will be considered vacant and the Vacant Unit Tax will be charged. A principal residence will not be subject to the tax, but all residential property owners are still required to submit an occupancy declaration annually.

OUR Vision: To be the best place to raise a child and age successfully.

OUR Mission: To provide high quality cost conscious public services that contribute to a healthy, safe and prosperous community, in a sustainable manner.

OUR Culture: Collective Ownership, Steadfast Integrity, Courageous Change, Sensational Service, Engaged Empowered Employees.

Exemptions

There are some instances where a property may be left vacant and be exempt from the Vacant Unit Tax:

- Principal residence
- Death of an Owner: exemption applies to year of death plus one subsequent year only.
- Major Renovations: major renovations or redevelopment make occupation of a unit impossible for more than 183 days in the same calendar year, provided a building permit has been issued.
- Sale of the property: the VUT will not apply in the year of the sale if the transfer is to an unrelated individual or corporation.
- Principal resident is in care, institutionalized or hospitalized: the period of time when the principal resident resides in a hospital, long-term or a supportive care facility.
- Court order: if a court order prohibiting occupancy of the residential property is in effect.
- Non-profit housing: the exemption applies to designated housing projects owned and operated by non-profit corporations.

Key Dates

Date	Details
Early February 2025	Notice to declare letters, including instructions, were mailed to residential property owners.
February 10, 2025	Mandatory declaration period started.
Week of March 31, 2025	Reminder to declare, letters were mailed to all residential property owners who have not yet declared.
Week of April 21, 2025	Final reminder to declare letters will be mailed to all residential property owners that have not yet declared.
April 30, 2025	Mandatory declaration period deadline.
First week of June 2025	Vacant Unit Tax bills will be mailed out with final property tax bills.
June 30, 2025	First Vacant Unit Tax payment is due.
July 2, 2025	Complaint/appeal period begins.
September 30, 2025	Second Vacant Unit Tax payment is due.

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For more information about the Vacant Unit Tax, visit www.hamilton.ca/VacantUnitTax or contact vacantunittax@hamilton.ca.

APPENDICES AND SCHEDULES ATTACHED

Appendix "A": March reminder to declare letters.

March 28, 2025

Owner
Owner
Address
Address
Address

**RESIDENTIAL VACANT UNIT TAX
DECLARATION REQUIRED BEFORE
April 30, 2025**

INFORMATION REQUIRED FOR THE DECLARATION:

**Property Address
Roll Number
Access Code**

**ALL RESIDENTIAL PROPERTY OWNERS MUST COMPLETE A VACANT UNIT TAX
DECLARATION**

SECOND NOTICE - ACTION REQUIRED: City of Hamilton - Vacant Unit Tax

You are receiving this important notice because our records indicate the property at the address above has not yet declared its occupancy status for 2024. If you have submitted your declaration and have not received a confirmation number, please contact the Vacant Unit Tax team by email at vacantunittax@hamilton.ca or by phone at 905-546-2573.

Starting in 2025, all residential property owners will need to complete an annual declaration to inform the City whether their property was occupied in 2024. This is your reminder to submit your 2024 declaration by **April 30, 2025**.

If this property is your principal residence, you will not have to pay the Vacant Unit Tax. However, you are still required to submit the declaration every year. You are required to declare the status of every residential unit you own.

How to Submit Your Declaration

- **Online**

You can submit your declaration online by visiting www.hamilton.ca/VacantUnitTax. If you need help, please do not hesitate to call **905-546-2573** or email us at vacantunittax@hamilton.ca. You will need your roll number and access code, which you can find at the top of this notice.

- **Paper**

If you prefer, you can fill out the attached paper form and send it by email to **vacantunittax@hamilton.ca**, mail it to **Vacant Unit Tax, 71 Main Street West, Hamilton, ON, L8P 4Y5**, or drop it off in-person at any Municipal Service Centre. To find a location near you, visit www.hamilton.ca/MSC .

- **Phone**

You can also give us a call at **905-546-2573** to submit your declaration over the phone. Please note that long-distance charges may apply if you are calling from outside Hamilton.

Important Dates and Information

- **Declaration Deadline: April 30, 2025** – The City of Hamilton has waived any penalties for late 2024 declarations, but we encourage you to submit your declaration by April 30, 2025. Residential units for which the City does not receive a declaration will be charged the tax at a rate of 1% of the property's current value assessment.

If you have already submitted your declaration and have received a confirmation number, kindly disregard this notice.

We appreciate your cooperation and support.

For more details, please visit www.hamilton.ca/VacantUnitTax.

Thank you!