

January 2, 2024

PROPERTY OWNER
PROPERTY OWNER
ADDRESS 1
ADDRESS 2

**RESIDENTIAL VACANT UNIT TAX
DECLARATION REQUIRED BEFORE
MARCH 31, 2024**

THIS INFORMATION IS NEEDED FOR THE DECLARATION

Property Address	Municipal Address
Roll Number	00XXXXXXXXX
Access Code	ABCD123

City of Hamilton - Vacant Unit Tax

Beginning in 2024, all residential property owners must complete an annual declaration notifying the City of their property's occupancy status during 2023. This letter is to notify you that a declaration will be required. **Please note:** Properties with more than one residential unit must include all units in the declaration.

You can submit your declaration starting on **January 16, 2024 at 9:00 a.m.** and all declarations must be completed by **March 31, 2024 at 4:30 p.m.**

Next Steps

1. Learn about the Vacant Unit Tax

The Vacant Unit Tax (VUT) is a tax that applies to residential units which are not a principal residence and were vacant for more than 183 days or residential units for which the City does not receive a declaration. Vacant residential units will be charged the tax at a rate of 1.0% of the property's current value assessment. The VUT is based on the property status from the year before – meaning if the home was vacant in 2023, the tax will become payable in 2024.

2. Prepare information for declaration

You will need your Roll Number and Access Code to complete your declaration which are included at the top of this notice. These can also be found on your most recent property tax bill.

3. Complete your declaration

You can submit your declaration starting **January 16, 2024 at 9:00 a.m.**

To submit your declaration online please visit www.hamilton.ca/VacantUnitTax. You will need to create an account and enter the roll number and access code found on the top of this notice or on your latest property tax bill.

If you need assistance completing your declaration please contact 905-546-2573 or email VacantUnitTax@hamilton.ca.

All declarations must be completed by **March 31, 2024 at 4:30 p.m.** Declarations received between April 1, 2024 and April 30, 2024 will be subject to a \$250 late declaration fee. All declarations are subject to audit and false information will be subject to a fine of up to \$10,000.

For additional information, please visit www.hamilton.ca/VacantUnitTax. If you do not complete your declaration, your property will be deemed vacant and charged the tax.