



**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.

All residential property owners must submit an occupancy status declaration every year for each of the residential unit(s) they own, to determine if their unit(s) is subject to the tax. Please note: if you own a residential property with multiple units, such as a duplex/triplex/fourplex etc. an occupancy declaration must be submitted for each unit.

A residential unit is considered vacant if it was not used as the principal residence by the owner, a permitted occupant or a tenant for at least 183 days during 2023. Residential units may also be considered vacant if a declaration is not submitted within the declaration period. A principal residence will not be subject to the VUT but a declaration is still required. Vacant residential units that qualify for an exemption will not be charged the tax but may be subject to audit.

Occupancy declarations must be submitted by March 31, 2024.

Declarations submitted between April 1 and April 30 will be accepted with a \$250 late declaration fee.

Declarations may also be submitted online by visiting hamilton.ca/VacantUnitTax or over the phone by calling 905-546-2573.

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):

E-mail address:

Phone Number (optional):

Relationship to owner:

3. OCCUPANCY STATUS

Please identify, which of the following options applies, as defined below:

Principal Residence: A residential unit in which a person ordinarily resides and conducts daily affairs, receives mail, pays bills etc. This applies even if you leave for extended periods of time due to travel or work (for example, snowbirds that spend more than six months away from their principal residence). A person may only have one principal residence; however, a residential unit may be the principal residence of more than one person.

Tenant: A person who occupies a residential unit with a written lease or sublease for a consecutive term of at least 30 days.

Permitted Occupant: A person occupying a residential unit, with the permission of the owner, for example, a family member or a friend.

- The property was the principal residence of the **owner** for more than 183 days.
- The property was the principal residence of a **tenant** for more than 183 days.
- The property was the principal residence of a **permitted occupant** for more than 183 days.
- Combination of occupancy (**owner, tenant and / or permitted occupant**) for more than 183 days.
- None of the above (**the property was vacant**). Refer to Section 4.

4. EXEMPTIONS

If the property was vacant but an exemption applies please select the exemption type and submit the supporting documentation with this declaration:

- Death of the owner:** This exemption applies to the year of death plus one subsequent year after the year of death only.
- Major renovations:** The residential unit is undergoing repairs or renovations that prevent the occupation and normal use of the residential unit for at least 183 days and all requisite permits have been issued for the repairs or renovations.
- Sale of the property:** Legal ownership of the property has been transferred to an arm's length transferee in the previous calendar year.
- 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 at least 183 days during the previous calendar year.
- Court Order:** A court order is in effect which prohibits occupancy of the residential unit for at least 183 days of the previous year.



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5. NOTICE OF COLLECTION

The City of Hamilton collects information under authority of the City of Hamilton Vacant Residential Unit Tax By-Law No. 23-215, 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 for this initiative may be stored on servers located in Canada and the United States and may be subject to Canadian and/or American laws. Questions about the collection of this personal information can be directed to Supervisor, Vacant Unit Tax, 71 Main St W, 1st Floor, Hamilton, ON L8P 4Y5, 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 Name	Signature	Date

Submit your completed and signed declaration along with the supporting documentation (if applicable) by mail to: City of Hamilton, Corporate Services, Vacant Home 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, visit: hamilton.ca/MS

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

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