



City of Hamilton Report for Consideration

To: Mayor and Members
City Council

Date: May 07, 2025

Report No: FCS25032

Subject/Title: Extension of Vacant Unit Tax Declaration Deadline to May 30

Ward(s) Affected: City Wide

Recommendations

- 1) That Council direct staff to revise the late declaration timelines for the Vacant Unit Tax program by extending the 2024 occupancy declaration submission deadline from April 30, 2025, to May 30, 2025.

Key Facts

- Approximately 92% of property declarations were received by the April 30 deadline.
- Approximately 13,500 or 8% of properties have not declared as of April 30, staff are recommending a deadline extension of May 30.
- Per the Vacant Unit Tax By-law, the prescribed late declaration cut-off date is April 30.
- As part of the City's commitment to support residents during the first year of the Vacant Unit Tax program, Council approved delaying the launch of the program and waiving penalties for late declarations.

Financial Considerations

The proposed extended submission deadline will not have any financial impact on the Vacant Unit Tax program.

Background

The Vacant Unit Tax program was ratified by Council in April 2024 and the declaration period was set to open in January 2025.

As part of the City's commitment to supporting residents in the first year of the Vacant Unit Tax program, Council approved the waiving of penalties for late declarations for the 2024 tax year in January 2025 (FCS25009), as a result of the Canada Post labour strike and to allow Residential Property Owners to become more familiar with the program requirements.

Analysis

Staff have been actively monitoring daily submission volumes and observed an average of approximately 1,500 declarations per day during the final ten days of the original declaration period (February 10 to April 30, 2025). Providing residential property owners with an additional 30 days to declare is expected to reduce the number of outstanding declarations, approximately 13,500 properties as of April 30. Without a declaration, these properties will be deemed vacant, and will be subject to the Vacant Unit Tax charge of 1% the property's current assessed value.

Date	Portal	Phone	Email	Paper	Total
Apr.21.2025	842	34	65	103	1,044
Apr.22.2025	807	240	160	369	1,576
Apr.23.2025	746	358	95	195	1,394
Apr.24.2025	670	251	46	191	1,158
Apr.25.2025	707	123	30	312	1,172
Apr.26.2025	579	-	-	122	701
Apr.27.2025	785	5	111	-	901
Apr.28.2025	1,549	210	80	293	2,132
Apr.29.2025	1,815	244	38	343	2,440
Apr.30.2025	2,002	181	107	257	2,547
Total	10,502	1,646	732	2,185	15,065
Average	1,050	165	73	219	1,507

Alternatives

If Council does not approve an extension of the 2024 occupancy declaration deadline to May 30, 2025, approximately 13,500 residential properties who did not declare by April 30, will be deemed vacant and subject to a Vacant Unit Tax charge equal to 1% of the property's current assessed value.

Relationship to Council Strategic Priorities

This report recommends amending the submission deadline to ensure increased compliance for the 2024 Vacant Unit Tax declaration year. This measure is recommended to ensure alignment with the program's goals and to support high levels of customer service.

Previous Reports Submitted

[FCS25009 - Proposed Amendments to the Timelines for the Vacant Unit Tax Program](#)
General Issues Committee, January 15, 2025

Consultation

Staff have been consulting with several internal staff, including Communications, IT and Taxation, as well as contracted consultants engaged for the Vacant Unit Tax program.

Appendices and Schedules Attached

Not applicable.

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Corporate Services, Revenue Services