CITY OF TORONTO

Bill 253

BY-LAW -2024

To amend City of Toronto Municipal Code Chapter 778, Taxation, Vacant Home Tax.

Whereas City Council put a Vacant Home Tax in place in the City of Toronto, and has codified the Vacant Home Tax by-law as Chapter 778, Taxation, Vacant Home Tax in the City of Toronto Municipal Code; and

Whereas City Council has approved an extension to the Vacant Home Tax Declaration Due Date for the 2023 Taxation Year that require amendment to Chapter 778, Taxation, Vacant Home Tax;

The Council of the City of Toronto enacts:

1. Section 778-1.1 of City of Toronto Municipal Code Chapter 778, Vacant Home Tax is amended my deleting the definition of Declaration Due Date and replacing it with the following:

DECLARATION DUE DATE (i) March 15, 2024 for the 2023 Taxation Year; and (ii) for each Taxation Year thereafter, the last business day of February of the year following the Taxation Year in respect of which the Declaration is made.

2. This by-law is deemed to have come into force on March 15, 2024.

Enacted and passed on March , 2024

Frances Nunziata, Speaker John D. Elvidge, City Clerk

(Seal of the City)