

Authority: MM3.17, by Councillor Gary Crawford,
seconded by Mayor John Tory, as adopted by City of
Toronto Council on February 7 and 8, 2023
City Council voted in favour of this by-law on February 15,
2023
Written approval of this by-law was given by Mayoral
Decision 5-2023 dated February 15, 2023

CITY OF TORONTO

BY-LAW 171-2023

To amend City of Toronto Municipal Code Chapter 778, Taxation, Vacant Home Tax, to change the declaration and payment dates.

Whereas City Council has changed the declaration and payment dates for the City's Vacant Home Tax; and

Whereas City of Toronto Municipal Code Chapter 778, Taxation, Vacant Home Tax requires amendment to reflect this change;

The Council of the City of Toronto enacts:

1. City of Toronto Municipal Code Chapter 778, Taxation, Vacant Home Tax, is amended by making the following changes to section 778-1.1:

(1) deleting the definition of Declaration Due Date and replacing it with the following:

"DECLARATION DUE DATE – (i) February 28, 2023 for the 2022 Taxation Year, and (ii) for each Taxation Year thereafter, the 2nd day of February of the year following the Taxation Year in respect of which the Declaration is made."; and

(2) deleting the definition of Payment Date and replacing it with the following:

"PAYMENT DATE – The first day of each of May, June and July of each year following the Taxation Year for which Tax is payable, in respect of three equal installment payments of Tax, or such other dates as may be indicated on a notice of Assessment.

Enacted and passed on February 15, 2023.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)