

Authority: Executive Committee Item EX17.4, adopted as amended by City of Toronto Council on October 9 and 10, 2024  
City Council voted in favour of this by-law on October 10, 2024  
Written approval of this by-law was given by Mayoral Decision 19-2024 dated October 10, 2024

## **CITY OF TORONTO**

### **BY-LAW 1065-2024**

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

Whereas City Council has authorized changes to the Vacant Home Tax program and timelines; and

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

The Council of the City of Toronto enacts:

1. The City of Toronto Municipal Code Chapter 778, Taxation, Vacant Home Tax, is amended by making the following changes:
  - (1) Deleting the definition of Appellate Authority and replacing it with the following:  
“APPELLATE AUTHORITY – the City’s Deputy Treasurer.”; and
  - (2) Deleting the definition of Declaration Due Date and replacing it with the following:  
"DECLARATION DUE DATE – the last business day of April of the year following the Taxation Year in respect of which the Declaration is made."; and
  - (3) Deleting the definition of Payment Date and replacing it with the following:  
"PAYMENT DATE – The fifteenth day of each of September, October and November 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.”; and
  - (4) Deleting the definition of Self-Contained Unit and replacing it with the following:  
“SELF-CONTAINED UNIT – a dwelling unit that is classified as a residential unit by the Municipal Property Assessment Corporation, which includes a dedicated washroom and kitchen even if in disrepair.”; and

- (5) Deleting § 778-3.3, Exemptions, subsection (A)(5) and replacing it with the following:

“The Vacant Unit is required for residential purposes by the Owner or their spouse and the following conditions have been met:

- a. The Owner or their spouse was employed full-time during the Taxation Year and the nature of the employment required their physical presence in Toronto;
- b. The employment term(s) was an aggregate of at least six months during the Taxation Year; and
- c. The unit Occupant (Owner or their spouse) has a Principal Residence outside of the Greater Toronto Area.”; and

- (6) Adding a new subsection (8) under § 778-3.3(A), Exemptions:

“(8) The Vacant Unit is occupied periodically by the Owner, their spouse or dependent for medical purposes where its Owner has a Principal Residence outside of the Greater Toronto Area.”

- (7) Deleting § 778-5.1, Assessment and Notice of Tax. and replacing it with the following:

“Following the Declaration Due Date and prior to June 1<sup>st</sup>, the Chief Financial Officer shall review each Declaration received pursuant to § 778-4.1, assess the Tax payable in respect of each taxable Vacant Unit and each Deemed Vacant Unit for the previous Taxation year, and issue a Notice of Tax to the Owner setting out the amount of Tax assessed and the Payment Date.”; and

- (8) Deleting § 778-7.2, Demand for information subsection (A)(3);

- (9) Deleting § 778-7.2, Demand for information subsection (A)(4) and replacing it with the following:

“(4) Income tax notices of assessment of any Occupant and Owner”.

2. This by-law comes into force for the 2024 Taxation Year.

Enacted and passed on October 10, 2024.

Frances Nunziata,  
Speaker

John D. Elvidge,  
City Clerk

(Seal of the City)