

April 15, 2024

Mr. John Elvidge, City Clerk
City Clerk's Office
100 Queen Street West
12th Floor, West Tower
Toronto, ON M5H 2N2

Dear Mr. Elvidge,

Re: Administrative Inquiry Regarding Implementation of the Vacant Home Tax

Councillor Bradford submitted an Administrative Inquiry to seek information on the implementation of the Vacant Home Tax. This letter provides a response to this request. It has been developed in collaboration with Revenue Services Division and Customer Experience Division.

Introduction

This is the second year of the Vacant Home Tax (VHT) in the City of Toronto. The VHT is applicable each taxation year, with declarations due the following year. For the answers below, 2023 interactions represent activity for the 2022 taxation year (the inaugural year of the program), and 2024 interactions represent activity for the 2023 taxation year.

In addition to the responses below, the Chief Financial Officer and Treasurer has submitted a Supplementary Report to [CC17.1, Immediate Actions to Address the 2023 Taxation Year of the Vacant Home Tax](#) with further information on the VHT.

Response

Please find below responses to each of the questions submitted.

1. How many phone calls and emails were received via 311 regarding administration of the vacant home tax in 2023 and 2024?

In 2023, for the 2022 taxation year, 311 Toronto (311) handled a total of **62,806** general inquiries related to the VHT. This includes 62,461 inquiries received via phone, 299 inquiries by email and 46 via other channels such as live chat.

As of April 10, 2024, for the 2023 taxation year, 311 has handled a total of **35,026** general inquiries related to the VHT. This includes 34,614 inquiries received via phone, 378 inquiries by email and 34 via other channels such as live chat.

2. How many phone calls and emails were received via the Tax & Utility Line regarding administration of the vacant home tax in 2023 and 2024?

There is currently no functionality to specifically break down calls on the Tax & Utility Line by specific inquiry type. The key drivers for the Tax & Utility queue include the Vacant Home Tax, Property Tax Billing, and Utility Bill Payments.

In 2023, 311 responded to a total of **49,409** calls on the Tax & Utility Line.

As of April 10, 2024, 311 has handled a total of **76,920** calls on the Tax & Utility Line so far in 2024.

3. How many households submitted their declarations under the Vacant Home Tax prior to the filing deadline in 2023 and 2024?

In 2023, **766,831** property owners submitted their declarations by the filing deadline of February 28, 2023, for the 2022 taxation year.

In 2024, **648,378** property owners submitted their declarations by the filing deadline of March 15, 2024, for the 2023 taxation year.

4. How many Notices of Complaint under the Vacant Home Tax did the City of Toronto receive in 2023, and how many have been received thus far in 2024?

At the time of preparing this response, the Notice of Complaint process was still open for both the 2022 and 2023 taxation years, with the 2022 deadline of April 15, 2024, and the 2023 deadline open until December 31, 2024.

As of April 12, 2024, at noon, the City of Toronto received **45,728** Notice of Complaints for the 2022 taxation year and **107,656** for the 2023 taxation year.

5. Prior to any reversals, how many households received notice that they would be subject to the Vacant Home Tax in 2023 and 2024?

In 2023, **47,066** property owners received notice that they would be subject to the VHT for the 2022 taxation year, either due to lack of declaration by the deadline or due to being declared as vacant. In 2024, **167,346** property owners received notice that they would be subject to the VHT for the 2023 taxation year.

Actions taken have resulted in the reversal of approximately 108,000 VHT charges for the 2023 taxation year as of Friday, April 12.

6. How many meetings were held between City Staff and the Mayor's Office to discuss plans and expectations for implementation of the Vacant Home Tax in 2024?

City staff did not meet with the Mayor's Office to discuss plans and expectations for implementation of the VHT in 2024. City staff have implemented the VHT program in accordance with Council approval and direction, first issued in 2021 as part of [EX25.3 – Recommended Tax Design and Steps to Implement a Vacant Home Tax in Toronto](#), with amendments to the program most recently made in October 2023 during [EX8.7 - Vacant Home Tax: Status Update](#).

Sincerely,



Paul Johnson
City Manager

cc:

Stephen Conforti, Chief Financial Officer & Treasurer
David Jollimore, Deputy City Manager, Corporate Services
John Longarini, Interim Director, Revenue Services Division
Gary Yorke, Executive Director, Customer Experience