

Vacant Home Tax - Property Status Declaration

Submission deadline: February 2, 2023

All owners of properties that are classified within the **Residential Property** tax class must complete and submit a Property Status Declaration to determine whether the residential property is subject to the Vacant Home Tax. Declarations must be submitted by February 2, 2023 to identify the status of the property for the 2022 calendar year. Declarations may also be submitted online by visiting: www.toronto.ca/VacantHomeTax.

I am making this declaration (check one box only):

- As the registered owner.** You are declaring the property status as the registered legal owner of the residential property.
- On behalf of the registered owner(s).** You are declaring the property status as a personal representative of a registered owner.

Section 1. Property and Owner Information (required)

Assessment Roll Number (21 digits)											
1	9	-		-		-		-		-	
Property Address (Street Number, Street Name, Suite/Unit Number)											
Property Owner Name (First, Last or *Single) or Owner Name Business/Organization (if property is owned by a business or organization)											
Email Address (optional)									Telephone Number		

*If first name and last name do not apply because you have either a registered birth certificate or change of name certificate bearing a single name you may use single name.

Section 2. Representative Information (for declarations made on behalf of owner)

I, the owner, authorize the below listed representative, to act on my behalf in respect to this declaration.

Name (First, Last or *Single)	
Email Address (optional)	Telephone Number
Organization/Business Name (if applicable)	Job Position Title (if applicable)
Business Email Address (optional)	Business Telephone Number

Section 3. Principal Residence and Occupants (required)

Principal Residence - A residential unit in which a person is ordinarily resident. A person may only have one principal residence, however a residential unit may be the principal residence of more than one person.

Please read all options (A through D) and complete the below:

A. This property was used as a principal residence and occupied for at least six months by the owner in 2022.

- Yes (Go to Section 6. Declaration and Certification of Information)
- No (Continue to B.)

B. The property was occupied as the principal residence by tenants or permitted occupants for at least six months in 2022.

The property was occupied by (select one):

- Permitted occupant** (Complete Section 4. Permitted Occupant Information)
Permitted Occupant - A person(s) who is authorized by the registered owner to occupy a residential unit.
- Tenant** (Complete Section 4. Permitted Occupant Information)
Tenant - A person(s) who has a written lease or sublease to occupy the residential unit for at least 30 consecutive days in a year.
- Combination of occupancy** (Complete Section 4. Permitted Occupant Information, attach separate page if required)
Please provide names of all tenants and permitted occupants and length of occupancy.
- None of the above** (Continue to C. or D.)

C. The property was vacant but an exemption from the tax applies.

Vacant - Residential properties that are unoccupied for at least six months, or properties for which no declaration is submitted. Vacant residential properties will be subject to the tax payable at one percent of the property's Current Value Assessment (CVA), unless an exemption from the tax applies. Complete Section 5. Exemptions.

D. The property was vacant and no exemptions apply. The Vacant Home Tax applies.

Go to Section 6. Declaration and Certification of Information.

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Section 4. Permitted Occupant Information (if applicable)

Record all permitted occupants.

Name of Occupier 1 (First, Last or *Single)	<input type="checkbox"/> Permitted Occupant <input type="checkbox"/> Tenant (written tenancy agreement)	Telephone Number
Name of Occupier 2 (First, Last or *Single)	<input type="checkbox"/> Permitted Occupant <input type="checkbox"/> Tenant (written tenancy agreement)	Telephone Number

Attach a separate page to list more permitted occupant(s) if required.

Section 5. Exemptions (if applicable, supporting documents must be submitted with this declaration)

Check the box that applies and provide the effective date in 2022.

Effective Date

<input type="checkbox"/> Death of registered owner - This exemption may be claimed for up to two consecutive years if the registered owner has died in the current or previous taxation year. Acceptable types of evidence include (but are not limited to): death certificate of registered owner.	(yyyy-mm-dd)
<input type="checkbox"/> Property is undergoing renovations or repairs - This exemption may be claimed if the vacant unit is undergoing repairs or renovations, and all the following conditions have been met: <ul style="list-style-type: none"> • occupation and normal use of the vacant unit is prevented by the repairs and renovations for at least six months of the taxation year; • all requisite permits have been issued for the repairs and renovations; • the City is of the opinion that the repairs or renovations are being actively carried out without unnecessary delay. • Provide copy of building permit(s) and a short description of the project. 	(yyyy-mm-dd)
<input type="checkbox"/> Principal resident is in care - This exemption may be claimed for up to two consecutive taxation years, if the principal resident of the vacant unit is in a hospital, long term or supportive care facility for a period of an aggregate of at least six months during the taxation year. <ul style="list-style-type: none"> • Provide signed letter from health care facility on letterhead. 	(yyyy-mm-dd)
<input type="checkbox"/> Transfer of Property (sale of property) - This exemption may be claimed if the legal ownership of the vacant unit has been transferred to a transferee in the taxation year. <ul style="list-style-type: none"> • Provide a copy of land transfer deed. 	(yyyy-mm-dd)
<input type="checkbox"/> Occupancy for full-time employment - This exemption may be claimed if the vacant unit is required for occupation for employment purposes for an aggregate of at least six months in the year, by its owner who has a principal residence outside of the Greater Toronto Area. <ul style="list-style-type: none"> • Provide proof of residency outside of the Greater Toronto Area and a signed letter from your employer on company letterhead, or employment contract that confirms requirement of physical presence outside Toronto for the purpose of work. 	(yyyy-mm-dd)
<input type="checkbox"/> Court Order - This exemption may be claimed if there is a court order which prohibits occupancy of the vacant unit for at least six months of the taxation year. <ul style="list-style-type: none"> • Provide copy of court order or court record. 	(yyyy-mm-dd)

Section 6. Information Collection and Vacant Home Tax Agreement Statement (required)

Vacant Home Tax Agreement Statement

By signing this form, I have read and agree with the below statements:

- I declare that the property status identified and all information provided are true and accurate.
- I understand that I may be asked to provide further information and evidence to support my declaration at a later date and that failing to do so, providing false declaration or false information can result in fines.
- I consent to the City of Toronto's use of the personal information provided for the purposes of administering the Vacant Home Tax in accordance with City of Toronto Municipal Code Chapter 778, Taxation, Vacant Home Tax.
- I agree not to submit any personal information relating to any other individual, (personal information relating to any other individuals could include but is not limited to: Government-issued personal identification, income tax returns and notices of assessments, lease agreements, employment documents, financial statements, insurance certificates; and any medical information concerning an individual's residency in a medical facility) without obtaining the individual(s) prior consent to submit such personal information to the City, and ensuring that the individual has seen and understood the Notice of Collection outlined below.

All personal information collected by the City of Toronto will be used, stored, shared and protected in accordance with the Freedom of Information and Protection of Privacy Act of Ontario. Please refer to the City of Toronto privacy statement at toronto.ca/privacy.

Owner Name (First and Last or *Single)	Owner Signature	Date (yyyy-mm-dd)
Representative Name (First and Last or *Single)	Representative Signature (if applicable)	Date (yyyy-mm-dd)

Submit your completed and signed declaration along with the supporting documentation (if applicable) by:

Mail: City of Toronto, Revenue Services, Vacant Home Tax, 5100 Yonge St., Toronto, ON M2N 5V7

In person: At City Hall and Civic Centres Inquiry and Payment Counters, for location information visit:

toronto.ca/inquirypaymentcounters

Revenue Services collects personal information on this form under the legal authority of the City of Toronto Act, 2006, section 8 and Part XII.1, and the City of Toronto Municipal Code, Chapter 778, Taxation, Vacant Home Tax, Article 4, Declaration and Deemed Vacancy, Article 5, Assessment and Collection and Article 11, Offences and Fines. The information will be used for the purposes of administering and enforcing the Vacant Home Tax, specifically for the purposes of receiving and reviewing Declarations received pursuant to § 778-4.1, assess the Vacant Home Tax payable in respect of each taxable Vacant Unit, issuing a Notice of Tax to the Owner setting out the amount of Tax assessed and the Payment Date; as well as contacting the Owner and other parties concerning the administration and enforcement of the Vacant Home Tax. Questions about this collection can be directed to the Manager, Operational Support, Revenue Services, 5100 Yonge Street, Toronto, ON M2N 5V7 or by phone at 416-395-0125.