

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

A declaration is not required if the residential property does not contain a residential unit. (For example, vacant land, parking space or condominium locker). A residential unit is comprised of one or more self-contained dwelling units that include a dedicated washroom and kitchen.

**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, if applicable)	
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 ordinarily resides and conducts daily affairs, receives mail, pays bills etc. This applies even if you leave for extended periods of time due to travel or work (for example, snowbirds that spend more than six months away from their principal residence). A person may only have one principal residence, however a residential unit may be the principal residence of more than one person. The property must be your principal residence for at least six months during the taxation year to claim this occupancy status. Please read all options (A through D) and complete the below:

- A. The property was the principal residence of the owner for at least six months.**
  - Yes (Go to Section 5, Declaration and Certification of Information)
  - No (Continue to B)
- B. The property was the principal residence of a permitted occupant(s) or occupied by tenants for at least six months in 2022.**

**The property was occupied by (select one):**

  - Permitted occupant** - A person(s) who is authorized by the registered owner to occupy a residential unit as their principal residence (see definition above). This may include but is not limited to a family member or friend of the registered owner.
  - 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. The property must be occupied by one or more tenants for at least six months during the year.
  - Combination of occupancy**
  - None of the above** (Continue to C or D)

If selected for audit, you may be asked to provide supporting documentation for verifying the principal residence of any permitted occupants or occupancy of any tenants.

# Vacant Home Tax - Property Status Declaration

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

Go to Section 4, Exemptions.

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

Go to Section 5, Declaration and Certification of Information.

## Section 4. 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"/> <b>Death of registered owner</b> - This exemption may be claimed for up to two consecutive years if the registered owner has died in the taxation year or in the previous taxation year. Acceptable types of evidence include (but are not limited to): death certificate of registered owner.	(yyyy-mm-dd)
<input type="checkbox"/> <b>Property is undergoing renovations or repairs</b> - This exemption may be claimed if the vacant unit is undergoing repairs or renovations, and <b>all</b> the following conditions have been met: <ul style="list-style-type: none"> <li>• occupation and normal use of the vacant unit is prevented by the repairs and renovations for at least six months of the taxation year;</li> <li>• all requisite permits have been issued for the repairs and renovations;</li> <li>• the City is of the opinion that the repairs or renovations are being actively carried out without unnecessary delay.</li> </ul> • Provide copy of building permit(s) and a short description of the project.	(yyyy-mm-dd)
<input type="checkbox"/> <b>Principal resident is in care</b> - 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"> <li>• Provide signed letter from health care facility on letterhead.</li> </ul>	(yyyy-mm-dd)
<input type="checkbox"/> <b>Transfer of Property (sale of property)</b> - 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"> <li>• Provide a copy of land transfer deed.</li> </ul>	(yyyy-mm-dd)
<input type="checkbox"/> <b>Occupancy for full-time employment</b> - This exemption may be claimed if the vacant unit is required for occupation/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"> <li>• 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 in Toronto for the purpose of work.</li> </ul>	(yyyy-mm-dd)
<input type="checkbox"/> <b>Court Order</b> - 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"> <li>• Provide copy of court order or court record.</li> </ul>	(yyyy-mm-dd)

## Section 5. 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 understand the City of Toronto's use of the personal information provided for the purposes of administering the Vacant Home Tax are 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.

Owner Name (First and Last or *Single)	Owner Signature	Date (yyyy-mm-dd)
Representative Name (First and Last or *Single) (if applicable)	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](http://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, Ontario M2N 5V7 or by telephone at 416-395-0125.