

Owners of properties that are classified within the residential property tax class must declare their property’s 2023 occupancy status by February 29, 2024. You may make a declaration by accessing the secure portal at [toronto.ca/VacantHomeTax](https://toronto.ca/VacantHomeTax) or by completing and submitting this form. If using this form, please read and complete all sections including signature(s). Declarations received without a signature will not be accepted. Declarations submitted after the deadline may be charged a late fee.

Note that a Declaration of Occupancy Status form must be submitted for a residential property, even if the property is uninhabitable, in a state of disrepair or undergoing renovations. A declaration is not required if the property does not contain a residential unit (for example, vacant land, or a condominium parking space or locker).

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

- As the registered legal owner of the residential property.     As a representative of a registered owner.

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 a single name.

**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)	
Telephone Number	Email Address (optional)

**Representative Information (for declarations made on behalf of owner - if applicable)**

Name (First, Last or Single)	
Telephone Number	Email Address (optional)

**Declare your 2023 Occupancy Status (For the period Jan 1, 2023 to Dec 31, 2023)**

Please read the listed definitions before making your selection and select **one** from either **A, B or C** below:

**A) Occupied - Supporting documentation required upon request:**

- Principal residence of owner
- Principal residence of a permitted occupant(s)
- Tenanted for at least six months in the taxation year (may include business tenants)
- Combination of occupancy (owner, occupant, tenant)

**B) Exempt - Supporting documents required:**

- Death of registered owner
- Repairs and renovations
- Vacant new inventory (for real estate developers only)
- Principal resident in care
- Transfer of property (sale of property)
- Occupancy for full time employment
- Court order

**C) Vacant Home Tax is applicable:**

- Property was vacant

**Definitions**

A) Occupied - Supporting documentation required upon request	
<b>Principal residence</b>	A residential unit in which a person ordinarily resides and conducts daily affairs, receives mail, and pays bills, etc. This applies even if you leave for extended periods of time due to travel or work. 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.
<b>Permitted occupant</b>	A person(s) that is authorized by the registered owner to use a residential unit as their principal residence. A permitted occupant is not a tenant or subtenant. A permitted occupant may include but is not limited to a family member or a friend of the registered owner. The residential unit must be a principal residence for at least six months during the taxation year to claim this occupancy status.
<b>Tenant</b>	A person or business that occupies a residential unit and that has a written lease or sublease to occupy the property for a consecutive term of at least 30 days. The unit must be occupied by one or more tenants for a total of at least six months in the taxation year to claim this occupancy status.

# Vacant Home Tax - Declaration of Occupancy Status

<b>B) Exempt - supporting documents required</b>	
<b>Death of registered owner</b>	This exemption may be claimed for up to three consecutive years if the registered owner has died in the taxation year or in the previous two taxation years. <ul style="list-style-type: none"> <li>• Provide death certificate of registered owner.</li> </ul>
<b>Repairs and renovations</b>	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"> <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> <li>• Provide copy of building permit(s) and a short description of the project.</li> </ul> Note: Derelict properties (empty/not lived-in for a long time) do not qualify for this exemption.
<b>Principal resident 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 a total 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> <li>• Provide proof of principal residence at the subject property prior to entering care.</li> </ul>
<b>Vacant new inventory</b>	Developers can claim this exemption for newly constructed residential units that have never been occupied and remain unsold for up to two consecutive taxation years. The registered owner of the residential unit must be the developer. The residential unit must be actively offered for sale. <ul style="list-style-type: none"> <li>• Provide copy of active sales listing, and proof of being the registered owner and developer.</li> </ul>
<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 (another owner) in the taxation year. <ul style="list-style-type: none"> <li>• Provide a copy of land transfer deed.</li> </ul>
<b>Occupancy for full time employment</b>	This exemption may be claimed if the vacant unit is required for occupation/employment purposes for a total of at least six months in the taxation 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>
<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>
<b>C) Vacant Home Tax is applicable</b>	
<b>Vacant Home Tax applicable</b>	The property was vacant for at least six months in the taxation year during the reference year and no exemption applies. The Vacant Home Tax applies.

## 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 is 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, or providing a 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.

Property Owner Name (First, Last or Single)	Property Owner Signature	Date (yyyy-mm-dd)
Representative Name (First, 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).

**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](https://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.