

Q&A

Q: Do I have to pay the Vacant Home Tax?

You only have to pay the VHT on your property if it was unoccupied (by you, other occupants, or tenants) for more than six (6) months in the calendar year. You do not have to pay if your property is your principal residence.

Q: I received a notice in the mail saying I have to pay the Vacant Home Tax but I don't think I should have to. What do I do?

You may have received a Vacant Home Tax charge even if your property is occupied. This could have happened if the City had not received an updated declaration this year, or if a declaration was received after the property tax bills were issued.

If your property was occupied for more than six (6) months in 2023, do not pay the Vacant Home Tax charge and do not pay the late fee. Instead, please file a Notice of Complaint and upon receiving and confirming your occupancy, the City will reverse the Vacant Home Tax charge along with any interest that may have been incurred after the May 15, 2024 initial payment due date.

Q: Where do I go to complete the Notice of Complaint/Appeal?

You can do this online or via mail.

Online:

- Go to: <https://www.toronto.ca/services-payments/property-taxes-utilities/vacant-home-tax/>
- Click on the blue tab at the top of the page, called: 'Submit Complaint/ Appeal/ Respond to Audit'

Mail:

- Please ensure your complaint in writing includes:
 - assessment roll number and customer number
 - complainant's full name and contact details (telephone number or email)
 - information that specifies your authority to act on the behalf of the owner, if this applies and you are a complainant acting on someone's behalf
 - reason(s) for the complaint and why the residential property should not be subject to the tax
 - If you are declaring an exemption, supporting documentation and evidence to substantiate the reason(s) for the complaint.

Mail to:

City of Toronto, Revenue Services
Vacant Home Tax Complaints/Appeals
5100 Yonge St.
Toronto, ON M2N 5V7

Q: Can someone complete the Notice of Complaint/Appeal on my behalf?

Yes. The form can be done by the owner or someone acting on your behalf.

Q: What happens after I submit the Notice of Complaint/Appeal?

Once your complaint is reviewed and the grounds of the complaint are found to be valid, your property tax account will show that the Vacant Home Tax does not apply.

Q: Do I owe the late fee of \$21.40?

DO NOT PAY THE LATE FEE, the late fee will be immediately waived for anyone who states that they completed the declaration before the March 15th deadline, furthermore and given the challenges experienced with this year's process, the Budget Chief and Mayor will be bringing forward direction to City Council to seek authority to waive the \$21.24 late fee for everyone impacted this calendar year.

Q: If I do owe the Vacant Home Tax, when is it due?

The first instalment of Vacant Home Tax is due by May 15, 2024.