Taxation, Treasury, and Financial Projects Taxation Division
350 City Hall Square W, Suite 410
Windsor, Ontario N9A 6S1 (519) 255-6100
vht@citywindsor.ca

MUNICIPAL VACANT HOME TAX (VHT)
DECLARATION OF OCCUPANCY STATUS FORM FOR 2024

Pursuant to the provision of subsection 338.2(1) of the Ontario Municipal Act, 2001, Windsor City Council passed By-law 119-2024 which states that effective **March 27th, 2024**, properties deemed to be vacant in the 2024 taxation year for more than 140 days are subject to an additional 3% tax levy on their property.

- For the By-law 119-2024 and additional information on the Municipal Vacant Home Tax program, please visit: https://www.citywindsor.ca/city-hall/taxes-and-assessment
- Only **one declaration** is required per property per taxation year. If you co-own a property, only one owner needs to declare.
- A penalty of $3,500 will be imposed for declarations determined to be deliberately false or misleading in order to avoid VHT.
- Additional documentation may be requested to validate the occupancy status in a given taxation year.
- This declaration form can be sent by mail to: **CITY OF WINDSOR - TAXATION DIVISION - VHT, 350 CITY HALL SQ W., SUITE 410 WINDSOR, ON N9A 6S1**
  - Delivered in person to: 350 City Hall Sq. W., drop box located at the customer service counter – between 8:30 am and 4:30 pm, Monday to Friday
  - By email: **vht@citywindsor.ca**
- If you have questions about this form or this program, please call the City of Windsor at: **311, or (519) 255-CITY (2489),** or email: **vht@citywindsor.ca**

PROPERTY INFORMATION:

ROLL NUMBER :

(EXAMPLE) 3739 - 010 - 123 - 12345 - 0000

3739 - ___ - ___ - _____ - **0000**

TAX ACCOUNT NUMBER :

NOTE -- > 6 OR 7 DIGITS

PROPERTY ADDRESS FOR WHICH DECLARATION RELATES:

STREET NUMBER:

STREET ADDRESS:

UNIT NUMBER:

NAME OF OWNER COMPLETING DECLARATION:

LAST (FAMILY) NAME:

FIRST (GIVEN) NAME:

COMPANY NAME (IF OWNED BY CORPORATION):

NAME OF PERSON COMPLETING FORM

POSITION OF PERSON COMPLETING FORM

MAILING ADDRESS (IF DIFFERENT FROM PROPERTY ADDRESS ABOVE):

PRIMARY PHONE NUMBER: ___ - ___ - ____

EMAIL ADDRESS:

DECLARATION STATUS

FOR THE 2024 TAXATION YEAR, A PROPERTY IS CONSIDERED VACANT IF IT IS UNOCCUPIED FOR GREATER THAN 140 DAYS BETWEEN MAR 27TH - DEC 31TH, 2024.

Q#1. WAS THIS PROPERTY VACANT FOR MORE THAN 140 DAYS BETWEEN MAR 27TH - DEC 31TH, 2024 ? ◯ YES ◯ NO

Q#2. WAS THIS PROPERTY MY PRINCIPAL RESIDENCE FOR MORE THAN 140 DAYS BETWEEN MAR 27TH - DEC 31ST, 2024 ? ◯ YES ◯ NO

(NOTE : A PRINCIPAL RESIDENCE IS YOUR PRIMARY AND USUAL RESIDENCE DURING THE YEAR)

*IF YES, PROCEED TO "OWNER'S DECLARATION". IF NO, PROCEED TO **Q#3.***

Q#3. WAS THIS PROPERTY THE PRINCIPAL RESIDENCE OF SOMEONE OTHER THAN MYSELF BETWEEN MAR 27TH - DEC 31ST, 2024 ? *IF NO, PROCEED TO **Q#6**.* ◯ YES ◯ NO

Q#4. IF YES, WAS THIS PROPERTY RENTED ? ◯ YES ◯ NO RENTER'S NAME:

*IF NO, PROCEED TO **Q#5**. IF YES, PROCEED TO OWNER'S DECLARATION".*

Q#5. WAS THIS PROPERTY THE PRINCIPAL RESIDENCE OF AN IMMEDIATE FAMILY MEMBER ? ◯ YES ◯ NO

NAME OF FAMILY MEMBER

*IF NO, PROCEED TO **Q#6**. IF YES, PROCEED TO "OWNER'S DECLARATION".*

EXEMPTIONS

Q#6. WAS THIS PROPERTY **UNOCCUPIED** BETWEEN MAR 27TH - DEC 31ST, 2024, BUT QUALIFIES FOR AN EXEMPTION IN THAT SAME YEAR ?

***** PLEASE CHECK ONLY ONE EXEMPTION *****

1 ☐ **Repair / Renovations -** Residential units undergoing active and ongoing repairs and renovations of which there is an open and active building permit(s) issued by the City.

2 ☐ **Development / Re-Development -** Residential units on land for which a development/redevelopment application has been approved by the City. The effective period would be retroactive to the date the application was filed until one (1) year after the date the application was approved.

3 ☐ **Listed For Sale / Rent -** A residential unit that is listed publicly for sale or rent for a period of up to 12 consecutive months. The Listed for Sale exemption is limited to once per ownership term. The Listed for Rent exemption may be claimed multiple times provided that the unoccupied periods are separated by a tenancy lasting no less than 12 months and verified by way of executed lease.

4 ☐ **Purchase / Sold -** A residential unit that has changed ownership in whole by way of an arm's length transaction, shall not be subject to a Municipal Vacant Home Tax levy for the taxation year during which the transaction occurred.

5 ☐ **Long-Term Care / Hospitalization -** A residential unit that is vacant for a period of up to two (2) years following the date the registered owner was admitted to care (hospitalization, long-term care).

6 ☐ **Death Of Owner -** A residential unit whose owner has died will be exempt from a Municipal Vacant Home Tax levy in the period of up to twenty-four (24) months beginning the month after the owner(s)' death. Occupancy at the time of death must meet the definition of occupied under the By-law. Applies to the legal estate or heir without any extension to the exemption period (24 months).

7 ☐ **Corporate Residence -** A residential unit that is owned by a business and used exclusively as a part-time residence by their employees, directors, or clients for a minimum of 140 days between Mar 27st - Dec 31st, 2024. Cannot be claimed for a property used or offered as a short-term rental during the year, and cannot be claimed in conjunction with any other exemption.

8 ☐ **Court Order On Property -** A residential unit with a court order preventing occupancy during the vacancy reference year, unless the order is conditional on an action of the owner, or the state and condition of the property and the owner has not made reasonable efforts to remedy the circumstances that led to the order.

9 ☐ **Multi-Residential (+6 Units) -** Multi-residential properties (more than 6 units).

10 ☐ **City Funded Housing -** A residential unit that is managed or considered social or affordable housing and is in receipt of funding from the City.

ENTER ANY ADDITIONAL COMMENTS IF APPLICABLE:

OWNER'S DECLARATION

I , _____ (name of owner) , do hereby declare that the information given in this declaration and any supporting documents is true, correct and complete in every respect, and I make this solemn declaration conscientiously believing it to be true and knowing it is of the same force and effect as if made under other and by virtue of The Canada Evidence Act.

(A penalty of $3,500 will be imposed for declarations determined to be deliberately false or misleading in order to avoid VHT)

(MM / DD / YYYY)

SIGNATURE OF PROPERTY OWNER: DATE:

The personal information on this form is being collected under the authority of the Municipal Act, Section 10 for the purposes of maintaining the integrity and accuracy of our data; and section 338.2(1) for the purposes of determining if a given property qualifies for the vacant home tax. Questions about this collection may be made via email to vht@citywindsor.ca or by calling 311, or 519-255-2489 if outside the city.

OFFICE USE ONLY

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REVIEWER NAME: _____

REVIEWER SIGNATURE: _____

DATE STAMP: