

Taxation, Treasury, and Financial Projects Taxation Division 350 City Hall Square W, Suite 410

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 2023

In pursuant to the provision of subsection 338.2(1) of the Ontario Municipal Act, 2001, Windsor City Council has passed By-law 91-2024 effective May 27th, 2024.

As stated in the By-law, properties deemed to be vacant in a given taxation year for more than 183 days are subject to an additional 3% tax levy on their property.

- For the By-law 91-2024 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 :		TAX ACCOUNT	NUMBER :		
(EXAMF	PLE) 3 7 3 9 - 0 1	0 - 1 2 3 - 1 2 3 4 5 - 0 0 0 0		NOTE > 6 OR 7 DIGITS			
	3739 -		- 0000				
STREET N	ADDRESS FOR WHICH DECL	STREET ADDRESS:			UNIT NUMBER:		
SIREETIN	UIVIDEN.	STREET ADDRESS.			UNIT NUMBER.		
NAME OF OWNER COMPLETING DECLARATION:							
LAST (FAMILY) NAME: FIRST (GIVEN) NAME:							
COMPANY NAME (IF OWNED BY CORPORATION):							
NAME OF F	PERSON COMPLETING FORM		POSITION OF F	PERSON COMPLE	TING FORM		
			· - \				
MAILING ADDRESS (IF DIFFERENT FROM PROPERTY ADDRESS ABOVE):							
PRIMARY	PHONE NUMBER:		EMAIL ADDRESS:				
		-					
DECLARATION STATUS							
A PROP	ERTY IS CONSIDERED VACAN	IT IF IT IS UNOCCUPIED FOR (GREATER THAN 183 DAYS II	N A TAXATION YEA	AR.		
Q#1.	WAS THIS PROPERTY VACA	ANT FOR GREATER THAN 183	DAYS IN THE 2023 TAXATIO	N YEAR ?	YES N)	
	IF YES, PROCEED TO Q#2. IF NO, PROCEED TO "OWNER'S DECLARATION".						
	IF 1E3, PROCEED TO Q#2. II	FINO, PROCEED TO OWNERS	S DECLARATION .				
Q#2.	WAS THIS PROPERTY MY PR	RINCIPAL RESIDENCE FOR GF	REATER THAN 183 DAYS DU	RING THE 2023			
Q#Z.	TAXATION YEAR ?				YES	NO	
	(NOTE : A PRINCIPAL RESIDI	ENCE IS YOUR PRIMARY AND	USUAL RESIDENCE DURING	G THE YEAR)			
	IF YES, PROCEED TO "OWN!	IER'S DECLARATION". IF NO, P	ROCEED TO Q#3.				
Q#3.	WAS THIS PROPERTY THE F TAXATION YEAR ?	PRINCIPAL RESIDENCE OF SO	MEONE OTHER THAN MYSE	ELF DURING THE 2	023 YE	s NO	
	IF NO, PROCEED TO Q#6 .						
Q#4.	IF YES, WAS THIS PROPERTY	Y RENTED? YES	NO RENTER'S NA	AME:			
	IENO PROCEEDTO OHE IE	E VES INDOCEED TO "OWNED	IS DECLADATION!"				
	IF NO, PROCEED TO QHO . IF	F YES, PROCEED TO "OWNER'	S DECLARATION .				
0#5	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	DDINOIDAL DEGIDENCE OF AN		.D. 0			
Q#5.	WAS THIS PROPERTY THE P	PRINCIPAL RESIDENCE OF AN	IMMEDIATE FAMILY MEMBE	:K /	Y	ES NO	
	NAME OF FAMILY MEMBER:						
	IENO DDOCEED TO OME IF	F YES, PROCEED TO "OWNER	'S DECLADATION"		ı		
	II NO, I NOCEED TO GIO. IF	LO, I NOOLLD TO OWNER	O DECEMBATION.				
1							

	<u>EXEMPTIONS</u>					
Q#6.	WAS THIS PROPERTY <u>UNOCCUPIED</u> IN THE 2023 TAXATION YEAR, BUT QUALIFIES FOR AN EXEMPTION IN THAT SAME YEAR?					
	*** PLEASE CHECK ONLY ONE EXEMPTION ***					
	TELIOL GILEGI GILE EXEMITION					
1	Parair / Paravetiene - Paridential value and acceptance and acceptance of which there is an area and active building					
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	Short-Term Rental - A residential unit used exclusively as a short-term rental if occupied for a minimum of 183 days during the taxation year.					
	Eligible stays are limited to those in respect of which the City's Municipal Accommodation Tax has been paid. Cannot be claimed in					
	conjunction with any other exemption.					
8	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 183 days during the taxation year. 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.					
9	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.					
10	Multi-Residential (+6 Units) - Multi-residential properties (more than 6 units).					
City Funded Housing - A residential unit that is managed or considered social or affordable housing and is in receipt of funding from the City.						
P	LEASE ENTER ANY ADDITIONAL COMMENTS IF APPLICABLE:					
OWNER'S DECLARATION						
	(name of owner) I do hereby declare that the information given in this declaration and any ownerting					
I ,	(name of owner), do hereby declare that the information given in this declaration and any supporting					
	ments 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)					
S	IGNATURE OF PROPERTY OWNER: DATE:					
O	BATE.					
The	information on this form in hair collected and as the submits of the Manifest No. Continued O. for the supposition of the intermits and assume					
	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 ir data; and section 338.2(1) for the purposes of decermining 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.					
OFFIC	E USE ONLY					
	DATE STAMP:					
REVI	EWER NAME:					
REVI	EWER SIGNATURE:					