

Schedule A – Occupancy Status

Occupancy Status	Description	Subject to Tax?
Principal residence of homeowner	The property is where you live, receive mail, pay bills, etc. You can only have one principal residence. This applies even if you leave for extended periods of time due to travel or work (e.g. snow birds). To claim this occupancy status, the property must be your principal residence for at least six months of the taxation year.	No
Occupied by someone other than owner	This can include tenants or business tenants who must have a written agreement for a term of at least 30 days and an aggregate of at least 6 months during the year. Other occupants such as family or friends must occupy the property as their principal residence for at least six months during the year to claim this status.	No
Vacant with an eligible exemption	The property is vacant due to an eligible exemption. (See eligible exemptions.) Supporting documentation is required when declaring an exemption.	No
Vacant	A residential property that was vacant for six months or more during the taxation year. A property will be deemed vacant if the owner fails to make a declaration of occupancy status by the deadline.	Yes

Other Residency Situations

Situation	Description
Snowbirds and other extended-stay travellers	The Vacant Home Tax allows for owners to be away from their principal residence due to travel, work and other reasons for extended periods of time. As long as a property remains your principal residence, you can declare the occupancy status as occupied and the tax will not apply.
Condo units	Individual units within condominium buildings or complexes must be declared annually by their owner. Whether the tax is applicable depends on the occupancy status of the unit.
Residential properties with multiple units that have a single roll number	Properties in the residential property tax class that have a single roll number and multiple units (e.g. duplexes/triplexes, co-ops) must be declared annually. Only one declaration per roll number is required. If at least

	one unit was occupied for six months or more, you can indicate that the property was occupied.
Owner of multiple properties	A separate declaration must be submitted for each property.
Principal resident is away from property due to medical reasons	The principal resident is away from their home and receiving outpatient care at a location other than the property or the principal resident is away from their property caring for a sick family member or friend. As long as a property remains your principal residence, you can declare the occupancy status as occupied and the tax will not apply. If the principal resident is admitted into care facility or hospital for more than six months, please refer to principal resident in care exemption for eligibility criteria.
Residential property used for business operations	When a business is operated out of a residential unit, the property can be declared as occupied. The definition of tenant includes business tenants. This covers situations where the owner of the property or a tenant operate their business out of the residential unit.

Properties Where Declaration is Not Required

You do not have to declare if the property is:

- Newly constructed and not yet assessed by MPAC
- Assessed fully as multi-residential, commercial or industrial
- Vacant land without a structure
- Parking space or a condominium locker

Schedule B – Eligible exemptions

A vacant property must be declared, but may be exempt from the tax if one of the following criteria is met:

Eligible Exemption	Criteria	Supporting Documentation Required
Death of a registered owner	The property was vacant for six months or more in the taxation year due to the death of an owner. This exemption may be claimed for up to three consecutive taxation years if the owner of the vacant unit died in the taxation year or in the two previous taxation years.	Copy of death certificate
Principal resident is in care	The principal resident of the vacant property is in a hospital, long term or supportive care facility for at least six months during the taxation year. This exemption may be claimed for up to two consecutive taxation years.	Signed letter from health care facility on letterhead; and proof of principal residence at the subject property prior to entering care.
Repairs or renovations	The vacant property is undergoing major repairs or renovations, and all of the following conditions have been met: <ul style="list-style-type: none"> • Occupation and normal use of the vacant property is prevented by the repairs and renovations for at least six months of the taxation year. • All necessary permits have been issued for the repairs and renovations. • The City is of the opinion that repairs or renovations are being actively carried out without unnecessary delay. 	Description of the project preventing occupancy, along with any supporting documents (for example, work orders, contractor receipts); and copy of building permits issued related to the repairs and renovations (if applicable).
Transfer of legal ownership	The closing date of the purchased property was in the taxation year being declared. The sale involved a 100 per cent transfer of the property. This excludes name changes, adding a second owner and removing a second owner.	Copy of land transfer deed.
Occupancy for full-time employment	The vacant unit is required for residential purposes because the owner or their spouse is employed full-time in Toronto for at least six months during the year. The owner must have a principal residence outside of the Greater Toronto Area.	Proof of residency outside of the Greater Toronto Area; and signed letter from employer on company

		letterhead, or employment contract that confirms requirement of physical presence in Toronto for the purpose of work.
Court order	There is a court order in force which prohibits occupancy of the vacant property for at least six months of the taxation year.	Copy of court order.
Vacant new inventory	<p>New exemption beginning 2023: This exemption can be claimed by the developer of a newly constructed residential unit for up to two consecutive years if all of the following conditions have been met:</p> <ul style="list-style-type: none"> • The residential unit was not occupied as a residence at the end of the last business day of the taxation year for which the property is being declared, and was not occupied for residential purposes since it was constructed. • The residential unit was actively offered to the public for sale in the taxation year for which the property is being declared. • The owner of the residential unit is the developer of the residential unit. 	Sales listing from the taxation year for which the property is being declared; and proof that the registered owner is the developer.
Secondary residence for medical reasons	New exemption beginning 2024: The vacant unit is required by the owner, their spouse or dependent for medical reasons, and the principal residence is outside of the Greater Toronto Area.	Proof of residency outside the Greater Toronto Area; and completed Vacant Home Tax Medical Treatment Certificate Form PDF.

*Please do not provide personal medical documents or photographs as supporting documentation.