



Councillor Paul W. Ainslie
City of Toronto Councillor
Ward 24 Scarborough-Guildwood

Chair, Scarborough Community Council
Chair, Board of Management of the Toronto Zoo
Chair, Toronto and Region Conservation Authority
Chair, Federation of Ontario Public Libraries
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 Councillor Paul Ainslie Scarborough-Guildwood

 Ward 24 Scarborough-Guildwood

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April 5, 2024

Dear Scarborough-Guildwood Residents,

The roll-out of the Vacant Home Tax (VHT) invoices has caused confusion, and anger by residents, including me. During this month's City Council meeting, I asked questions of staff, as I was genuinely concerned on the process used to send the VHT invoices to residents. In my opinion, which was validated by all the problems this week, there was no communication to everyone in easily understandable language. There was also not enough consideration given for seniors, those who do not have access to computers, and people whose first language is not English. Staff have been asked to rectify these issues immediately by myself, Mayor Chow, and my colleagues on City Council to ensure this situation does not occur again.

My office is working diligently with the Finance Department to address this miscommunication. Financial Services have stationed staff in all the Civic Centres, including the Scarborough Civic Centre, to assist residents with their VHT declarations.

I have also spoken with the General Manager of Toronto's 311 Centre to have measures put in place to reduce the wait time and get people the information they need as quickly as possible.

If you have access to a computer: Please visit the [City's VHT website](#) and click the large blue button which says, "Submit Complaint/Appeal or Respond to Audit" to file a Notice of Complaint (NOC).

If you need help? Contact 311 or my office at councillor_ainslie_co@toronto.ca / 416-396-7222 : My office is working with Revenue Services, by collecting your information and having Revenue Service staff contact you directly to complete your declaration for you.

I understand the 311 line is at full capacity and the wait time is lengthy.

If you want to attend in person, extra staff are available at Revenue Services' Customer Service counters at Toronto City Hall and the Civic Centres, including the Scarborough Civic Centre from 9 a.m. to 4:30 p.m. every day until the end of the business day on Friday April 12.

If required, staff will be available into the following week if the demand for dedicated assistance remains high.

I want to make clear: IF YOUR HOME IS OCCUPIED, DO NOT PAY THE INVOICE OR LATE FEE. City Council will be waiving the \$21.24 late fee for everyone impacted this year during our next City Council meeting on April 17th. The invoices were sent to households where the city did not receive a Vacant Home Tax declaration, which is required annually.

The city will be sending out a new letter by first class mail for those who do not respond next week. This letter will clearly state:

- The property owner **does not have to pay** the Vacant Home Tax if the property is their principal residence, or was occupied by tenants, or other permitted occupants for more than six months in 2023.
- **The owner still must file a Notice of Complaint.**
- Upon receiving and confirming their occupancy, the City will reverse the Vacant Home Tax assessed on your property, along with any interest that may be incurred after the May 15, 2024, initial payment due date.
- The letter will also include information about how to file a Notice of Complaint (on the Vacant Home Tax portal or by mailing Revenue Services' Vacant Home Tax Complaints/Appeals team).

To assist you further please see the following questions with answers:

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

You only must 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 must pay the Vacant Home Tax, but I do not 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 were 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. 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 [City's Vacant Home Tax page](#).
- Click on the large blue button that says, "Submit Complaint/Appeal or 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. City Council will be waiving the \$21.24 late fee for everyone impacted this year during the next Toronto City Council meeting on April 17th.

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.

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