



The Regional Municipality of Halton

Report To:	Regional Chair and Members of Regional Council
From:	Cyndy Winslow, Commissioner, Finance and Regional Treasurer
Date:	November 22, 2023
Report No:	FN-41-23
Re:	Optional Vacant Homes Tax in Halton Region Update

RECOMMENDATION

THAT Report No. FN-41-23 re: "Optional Vacant Homes Tax in Halton Region Update" be received for information.

REPORT

Executive Summary

- On April 20, 2022, staff provided Regional Council with a Vacant Homes Tax feasibility assessment completed by Ernst & Young LLP through Report No. FN-15-22 (re: Optional Vacant Homes Tax in Halton Region). Regional Council authorized staff to proceed with a design and implementation study of a proposed Vacant Homes Tax (VHT) in Halton Region, which included undertaking a public engagement to obtain input and feedback from Halton residents and stakeholders.
- On November 28, 2022, the Province announced that they would establish a Provincial-Municipal working group to consult on a Provincial Policy Framework, which will set out the key elements of local vacant home taxes, and facilitate the sharing of information and best practices.
- This report provides Council with an update on the work undertaken to date to develop a proposed VHT Program Framework for Halton Region, including the results from the public engagement.

Background

On May 17, 2017, *Bill 127 – Stronger, Healthier Ontario Act (Budget Measures), 2017*, received Royal Assent and amended and repealed various legislation to implement the measures in the 2017 Ontario Budget, including the Fair Housing Plan. The *Municipal*

Act, 2001 (the Act) was also amended and Part IX.1 Optional Tax on Vacant Residential Units was introduced. Under this legislation, interested municipalities may seek designation status from the Minister of Finance to be granted the authority to tax vacant residential units in certain circumstances.

Under section 338.2 of the Act, designated municipalities in Ontario can impose a tax on vacant residential units that meet the criteria established by the municipality. Once designated, Council has the authority to pass a by-law to impose a VHT on the assessed value of a vacant home in the residential property class. The by-law must contain the applicable tax rate and the conditions of a vacancy that, if met, make a unit subject to the tax. The by-law may also contain possible exemptions from the tax, rebates, audit and inspection powers and a dispute resolution mechanism.

The Act preserves the right of the Minister of Finance to make regulations pertaining to the tax, including any conditions or limits on how the tax is imposed, defining a vacant unit, governing the collection of a tax, and dispute resolution.

On April 20, 2022, through Report No. FN-15-22, staff provided Regional Council with a feasibility assessment completed by Ernst & Young LLP on a potential VHT in Halton Region. Council approved proceeding with the next steps to develop a proposed VHT Program Framework for Halton Region, with the engagement of a third-party consultant, which began with public engagement to obtain input and feedback from Halton residents and stakeholders, followed by a design and implementation study, to develop the proposed VHT Program Framework for Halton Region.

Discussion

Public Engagement

During November 2022, with support from Municipal Tax Equity (MTE) Consultants Inc., staff undertook public engagement to obtain feedback from Halton residents and stakeholders on a potential VHT in Halton Region. The public engagement consisted of an online public survey and two public consultation webinars. Residents were also able to submit feedback or questions by calling Access Halton (311) or submitting an email through VacantHomesTax@halton.ca. The summarized results of the public engagement are attached to this report (Attachment #1 – Public Engagement Results) from MTE.

Survey Highlights

A communications strategy was developed to bring awareness to residents of the opportunity for public engagement. Communications activities included Google ads, social media, media releases, mobile road signs, and a dedicated webpage on Halton.ca.

The survey consisted of 16 questions and was available throughout the month of November 2022. The questions were a mix of yes or no and multiple choice, with some

questions providing the opportunity to provide additional input using text boxes. Each question was optional.

A total of 1,578 survey responses were received and 2,383 comments were provided with the following themes:

Housing Supply

- 53.7% of respondents agreed or strongly agreed that a significant number of vacant homes are contributing to a housing shortage in Halton, while 18.9% disagreed or strongly disagreed.
- 75.5% of respondents agreed or strongly agreed that a vacant homes tax could encourage owners to rent or sell their vacant residential properties, while 16.9% disagreed or strongly disagreed.
- Some respondents commented that the revenue raised must be used for affordable housing.

Vacant Homes Tax Rate & Vacancy Duration

- When asked their opinion on the tax rate:
 - The majority of respondents (46.6%) supported a tax rate of 5% or more
 - 15.5% of respondents supported a tax rate of 3%
 - 13.2% of respondents supported a tax rate of 1%
 - 6.0% of respondents supported a tax rate of less than 1%
 - 15.0% of respondents supported no tax
 - Some respondents commented suggesting rates of 25% or more, variance or progressive tax schemes and a tax exclusively on foreign ownership.
- When asked their opinion on how long a property should be vacant for it to be eligible for the tax:
 - The majority of respondents (34%) supported a vacancy duration of 6 months
 - 17.5% of respondents supported 3 months
 - 16.3% of respondents supported 12 months
 - 14.8% of respondents supported 9 months
 - 13.4% of respondents supported 18 months

Declaration Method

- The majority of respondents (61.9%) supported a universal declaration model where all residential property owners would be required to declare their occupancy status.
- 32.1% of respondents supported a self-declaration model, where only the owners of properties that are eligible to be taxed as vacant would be required to make declarations.
- 73.3% of respondents were also in support of a process for neighbours or municipal staff to report suspected vacant homes. Respondents who supported having the option stated that residents would be most aware of vacant homes and those with vacant homes could evade the tax.

- Some respondents were cautiously supportive of a municipal staff or neighbour reporting process, suggesting that only municipal staff should report on suspected vacant homes, citing concerns over the risk of false reports.

Exemptions to the Vacant Homes Tax

- The survey provided a list of exemptions that respondents could choose to support, based on exemptions provided in other municipalities. Support for the proposed exemptions is outlined in the table below:

Exemption	% in Favour
Property in Development	74.9%
Resident(s) Absent for Medical Reasons	74.0%
Property Undergoing Renovations	70.8%
Only Resident is Deceased	68.4%
Court Order Preventing Occupancy	62.2%
Resident(s) Absent for Travel	62.0%
Property Listed for Sale or Rent	58.4%
Property Recently Sold or Transferred	45.8%
Property is Uninhabitable	42.4%
Property Used as Short Term Rental	23.8%

- Exemptions for snowbirds, owners in long-term care, owners that travel for work frequently, properties in an estate settlement and rental properties that were between tenants were also suggested by respondents.
- Respondents suggested that exemptions should be limited, citing that there may be too many loopholes to evade the tax.
- Commenters suggested that exemptions should be given reasonable time limits to prevent abuse.

Overall, the respondents of the survey that favoured the vacant homes tax noted that it would improve the property standards in neighbourhoods, reduce foreign ownership and reduce short-term rentals. However, some respondents expressed extreme concern with being compelled to take on tenants given delays and backlog issues with the Ontario Landlord and Tenant Board and the lack of protection for landlords renting out their property. Respondents opposed to the tax also commented that they felt there was a lack of justification for the tax, and the tax was too administratively burdensome and could be too easily evaded to be worthwhile.

Webinar Highlights

The webinars were held virtually on Tuesday November 15th 2022 and Wednesday November 23rd 2022 between 6:30 pm and 7:30 pm. Both webinars consisted of a presentation with polling questions and a Question & Answer period at the end. The November 15th session had 5 attendees and the November 23rd session had 17 attendees.

The following are the combined results from the poll questions from both webinars:

- When asked if vacant homes are contributing to a housing shortage:
 - 27% of poll respondents strongly agreed/agreed
 - 33% strongly disagreed/disagreed, and
 - 40% neither agreed nor disagreed.
- When asked about exemptions for properties sold/listed, secondary homes, short-term rentals, uninhabitable properties, and property owners incapable of occupying their home due to long-term care or illness, 82% of respondents supported all proposed exemptions.
- When asked about preference for declaring occupancy status, 53% of poll respondents preferred the universal declaration method, while 47% preferred the self-declaration method.
- When asked their opinion on tax rate:
 - 47% of respondents selected a rate of 1%
 - 27% selected a tax rate of 3%
 - 20% selected a tax rate of 0.5% and
 - 7% selected a tax rate of 5%.

During the Question & Answer periods, attendees shared a number of concerns related to the tax. A common concern related to the cost of administering the program versus the benefit of the VHT. Some attendees questioned if vacant homes were a significant issue in Halton, and if the VHT would increase the housing supply. There were concerns raised about how a potential shortfall would be funded if the costs exceeded the revenue raised. Some attendees commented that the Region should focus on supply issues, which they perceived as being caused by developers. Several comments were made on the possibility of the VHT infringing on property rights and whether the Region has the legislative authority to impose the tax.

Design and Implementation Study

In Ontario's 2022 Budget released on April 28, 2022, it was noted that the Province would be working with municipalities to facilitate the sharing of information and best practices, as well as explore opportunities to enhance the existing legislative framework for vacant home taxes. On November 28, 2022, the Province announced that a Provincial-Municipal working group would be established to consult on a Provincial Policy Framework, which will set out the key elements of local vacant home taxes. The Provincial Policy Framework will be released both as a Policy Document and Minister of Finance regulation covering mandatory elements.

At the time of finalizing this report, the Provincial Policy Framework has not been released. The Design and Implementation study is dependent on the Provincial Policy Framework as Halton Region's proposed VHT Program Framework will include a vacancy definition, eligible property types, the tax rate and exemptions. Without the Provincial Policy Framework, there is a risk of designing a framework that is not consistent with provincial regulations.

As such, staff continue to work closely with the area Treasurers and local tax teams on developing the proposed processes for receiving declarations, audit and compliance, handling appeals and complaints, and billing and collecting the VHT, incorporating the feedback and input received from Halton residents and stakeholders throughout the public engagement process. The financial analysis will be updated to reflect the implementation plan including resourcing, one-time and ongoing costs.

Municipal Scan

The following table highlights all of the jurisdictions across Ontario that have implemented the tax, are considering implementation or have opted not to implement the VHT. At the time of writing this report, three municipalities have received provincial designation to implement a VHT.

Municipality	Feasibility Study	Framework Approval	Minister of Finance Approval	Effective Date	Tax Collection Year
City of Toronto	2017 – 2021	December 2021	Not Applicable*	2022	2023
City of Ottawa	2020 – 2021	March 2022	May 2022	2022	2023
City of Hamilton	2019 – 2022	February 2022	May 2022	2022	2024
City of Guelph	The City of Guelph took a report to their council on September 22, 2023, recommending not to move forward with the vacant homes tax, citing that it was unlikely to generate either the necessary revenue gains or fulfill the City’s anticipated policy and economic goals.				
Peel Region	On June 6, 2023, the Province passed Bill 112, <i>The Hazel McCallion Act, 2023</i> , which will dissolve Peel Region on January 1, 2025. On July 6, 2023, Peel Region paused the vacant homes tax implementation due to the uncertainty of Bill 112.				
Niagara Region	Niagara Region did not implement a vacant home tax, rather it was determined that the Local Area Municipalities were more suited to develop and implement the tax policy. To date, the City of St. Catharine’s has reported to be investigating the VHT.				
Waterloo Region	Waterloo Region decided not to take a Regional program to their Council. The City of Kitchener undertook a feasibility study for their local municipality only. Based on the results of the study, Kitchener decided not to move forward.				
York Region	On May 4, 2023 York Region approved the deferral of the Vacant Home Tax to ensure alignment with the Provincial Policy Framework and the use of more updated cost and benefit estimates based on the current economic and legislative environment.				
Durham Region	Based on a review of water consumption data, there does not appear to be a significant number of vacant residential properties in the Region (under 0.4%) to warrant the administrative costs of developing and implementing a vacant home property tax in Durham at this time.				
Halton Region**	2021 - 2022	Projected 2024	Projected 2024	To be Determined	To be Determined

* The Provincial government amended *The City of Toronto Act, 2006*, in 2017 allowing the City of Toronto to impose an optional tax on vacant residential units

**Timing is dependent on the release of the Provincial Policy Framework.

Next Steps

Staff will continue working closely with the Local Municipalities and anticipate bringing forward the potential Halton Region VHT Program Framework for Regional Council’s consideration in 2024, pending timely release of the Provincial Policy Framework. Staff will update Council with a projected timeline for implementing a VHT in Halton Region once the Provincial Policy Framework is released.

FINANCIAL/PROGRAM IMPLICATIONS

There are no direct financial implications as a result of this report.

Respectfully submitted,



Debbie Symons
Director, Budgets and Tax Policy



Cyndy Winslow
Commissioner, Finance and Regional
Treasurer

Approved by



Jane MacCaskill
Chief Administrative Officer

If you have any questions on the content of this report,
please contact:

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Attachments: Attachment #1 – Municipal Tax Equity (MTE) Consultants Inc. Summary Report – Vacant
Homes Tax Survey & On-line Public Engagement Sessions

**SUMMARY REPORT
VACANT HOMES TAX SURVEY
&
ON-LINE PUBLIC ENGAGEMENT SESSIONS**

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Decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either of a decision-making or advisory capacity to acquire all relevant and pertinent information required to make an informed and appropriate decision with regards to any matter under consideration concerning municipal finance issues.

MTE is not responsible to the municipality, nor to any other party for damages arising based on incorrect data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special, or consequential damages.



BACKGROUND AND INTRODUCTION

The Region of Halton has engaged Municipal Tax Equity Consultants (MTE) Inc. to support its efforts to consider and design a potential Vacant Homes Tax program for potential implementation. Part of the services falling within the scope of work was to provide support for the Region's public engagement efforts undertaken during the Fall of 2022.

The core elements of the Region's engagement efforts were a public, internet-based survey and two (2) on-line public information sessions. The public information sessions involved the delivery of a background presentation and the solicitation of input via interactive poll questions and the submission of freeform questions and comments by the public.

This report has been prepared to summarize these two public engagement campaigns and provide the reader with a general sense of the feedback and input they garnered.

MTE's involvement in the design, planning and administration of these efforts has been minimal and mainly focused on the provision of technical and design suggestions. We had limited input or influence on the engagement itself, the survey design or the scope and tone of the public engagement session. For the most part our role in the delivery of the public engagement was to present the technical background and respond to a limited number of technical enquiries. Our role in the survey exercise involved advancing modest adjustment suggestions very late in the design process, and preparing the summary contained herein.

As MTE's role in the design of these campaigns was marginal our commentary must be limited to general observations in regard to the input received. We cannot comment on the objectives of these campaigns, the design choices or logic, or any other subjective matter regarding the implementation of these efforts. This report is limited to describing the exercises themselves and summarizing the input received.

PUBLIC AWARENESS EFFORTS & PARTICIPATION

Based on information provided by Regional Staff, MTE understands that a number of strategies were employed to create awareness of these campaigns. These strategies included, but may not have been limited to:

- A Google Ad campaign, which solicited the greatest number of "link clicks" for the surveys;
- Facebook and Instagram Ads;
- Posts and messaging through the Region's website and its own social media accounts on Facebook, Instagram, LinkedIn and Twitter;
- Media outreach, word of mouth and general promotion by Regional Staff, Council and local area municipalities; and
- Some measure of physical advertising around the Region such as road-side signs, etc.

In all, these efforts resulted in approximately 1,600 survey responses being completed and 25 unique participants joining the on-line public engagement sessions. There were eight (8) for the first session, 17 for the second.

PART ONE: ON-LINE SURVEY: OVERVIEW AND DISCUSSION***Survey Format Overview***

The Region's survey was deployed on-line for the entire month of November 2022 in order to solicit citizen and stakeholder input in regard to the potential implementation of a Vacant Homes Tax. The survey itself consisted of 16 questions, which have been summarized and generally categorized in the following matrix. The reader should note that the survey questions have been truncated or paraphrased for the purposes of this summary and that the actual survey questions and structure is attached as Appendix A to this report.

Categories and Questions	Answer Count
<i>Qualifying Questions for All Survey Takers</i>	
1) Self-description of survey taker (primary resident, landlord, etc.)	1,578
2) Location of your Primary Residence	1,578
3) Do you own or rent your primary residence?	1,577
4) What type of property is your primary residence?	1,578
5) Do you own a residential property in Halton that is not your primary residence?	1,578 ¹
<i>Qualifying Questions for those who Answered Yes to #5</i>	
6) Describe type and quantity of secondary residential properties.	143
7) Describe the intended or usual use of your secondary residential properties.	145
<i>Questions Related to the Underlying Purpose/Objective of a Halton VHT</i>	
8) Do you agree that there are a significant number of Vacant Homes in Halton?	1,558
Do you agree that a VHT could motivate people to rent, sell or otherwise return vacant homes to occupied homes?	1,530
<i>Program Design Element Questions</i>	
9) What rate of tax do you think should be applied to vacant homes in Halton?	1,569
10) How long do you think a home should be unoccupied for it to be considered vacant?	1,515
11) Universal, everyone declares every year; or Self-Assessment, only those with vacant homes declare.	1,483
12) Support for Citizens/Municipal Staff reporting on suspected vacant homes.	1,567
13) Taxpayer Declarations: Online or Paper Declarations?	1,377
14) When should a vacant home be exempt from the tax?	1,487
<i>Free Form Input and Comments</i>	
15) Do you have any other comments about a potential vacant homes tax in Halton?	786

¹ Both "No's" and blanks were taken as "No".

Most of the questions were posed in a yes/no or multiple-choice format with the exception of questions 8-A, 8-B and 15. For 8-A and B respondents were asked whether they agreed or disagreed with statements regarding the volume of vacant home and the potential effectiveness of a VHT. Question 15 simply allowed respondents to provide any “additional” comments or statements they wished to.

In addition to question 15, respondents had a number of opportunities to provide free-form responses beyond the fixed multiple-choice options and yes/no selections.

- Questions 1 through 4, 9, 13 and 14 allowed the respondent to add their own options to the range of multiple choice answers set out on the survey form by way of an “other” field.
- Question 12, which asked whether the respondent supports a process for reporting suspected vacant homes allowed respondents to explain why they do or do not support such a strategy.

Survey Administration, Responses and Response Interpretation

MTE was provided with 1,810 survey records that were collected by the Region, however, not all of these are included in our summary of results.

- 208 surveys were discarded because they were not completed by the survey taker; and
- 24 were discarded because the survey takers failed to complete the core qualifying questions, mainly questions 1 and 2.

With these 232 removed, our final survey sample includes 1,578 responses. As noted above, this survey was administered on-line only.

The entire respondent group is made up of individuals who became aware of the survey by way of the Region’s promotion efforts, word of mouth, or by simply coming across it on the Region’s web site. As such, this survey represents an exercise in solicited stakeholder input and the results must be considered in this light. The interpretation of the results must be taken as purely qualitative and cannot be extrapolated to the population of Halton Region in general, or to any specific group, subset, or demographic.

Those considering and assigning weight to the responses must also be aware that the survey administration did not include any meaningful controls to prevent multiple submissions from individual respondents.

Neither of these issues invalidate the survey exercise or outcomes, but they must be considered when interpreting the results and the reader must be aware that any extrapolation of these results, or reliance on counts as a basis for statistical inference would be invalid and most likely misleading. In sum, these results represent the opinions of the 1,578 survey responses we have reported on in this report.

Qualifying Questions for all Survey Takers

Questions 1 through 5 related to qualifying the survey takers to identify who was providing feedback and where they reside.

Table 1 has been prepared to provide an at-a-glance picture of the survey takers. These categories generally follow the options set out under Question 1 of the survey, however, a significant number of respondents used the “other” option to define their living arrangements. Further, a number of respondents self-identified under multiple categories and we have utilized a priority sequence to assign each to a primary category and Table 1 follows that order. For example, if a respondent selected “I own or rent my primary residence in Halton” and “I am a landlord of one or more residential properties in Halton” they would be assigned to the “Resident” category and we would count 1 secondary identification under the “Landlord” category.

Table 1
Respondent Counts by Main and Secondary Categorization

Primary Respondent Category	Secondary Respondent Self-Identification					
	Occasional	Landlord	STR Provider	Vacant Home Owner		
Resident	1,537	97.4%	3	44	3	4
Occasional Resident	10	0.6%		2	-	-
Landlord	16	1.0%	-		-	1
Short Term Rental Provider	1	0.1%	-	-		-
Vacant Home Owner	3	0.2%	-	-	-	
Interested Non-Resident	11	0.7%	-	-	-	-
Total	1,578	100%	3	46	3	5

Table 2 provides a summary of the respondents by primary category and reported municipality. The reported municipality data was derived from Question 2, which asked respondents to identify the location of their primary residence.

Table 2
Respondent by Main Category and Local Municipality

Primary Respondent Category	Burlington	Halton Hills	Milton	Oakville	Outside Halton
Resident	570	154	143	670	0
Occasional Resident	3	2	0	4	1
Landlord	10	0	1	5	0
Short Term Rental Provider	0	0	0	1	0
Vacant Home Owner	2	1	0	0	0
Interested Non-Resident	0	0	0	0	11
Total	585	157	144	680	12
% of Respondents	37.1%	9.9%	9.1%	43.1%	0.8%

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Question 2 asked respondents to identify the location of their primary residence with the options of select a Halton local municipality or identify a location outside Halton Region. Like Table 1, the results summarized in Table 2 and all other results reporting by local area municipality are derivative of the survey responses but with some adjustments made. The adjustments made between the raw responses and the summary and our categorization of respondents by local area municipality may be summarized as follows:

- There was a small minority of respondents that did not identify Halton Region as the location of their primary residence under Question 1, but who selected a Halton local municipality rather than “outside Halton” as their response to Question 2. We have not altered these responses, however, a limited number of responses may refer to the location of secondary properties only.
- A small minority of respondents who selected the free form option listed a community or area within a Halton local, these have been adjusted to align with the four formal area municipalities.

Questions 3 and 4 asked respondents about their occupancy status in regard to their primary residence and the physical nature of their homes. As these questions was intended to gain an understanding of those respondents who live in Halton Region, we have limited our summary here to those respondents that reported Halton Region being the location of their primary residence. Table 3 summarizes the responses to Question 3 from all respondents categorized a *Resident*. Table 4 breaks the counts out by local area municipality. While not included in Tables 3 or 4, all respondents in the Occasional Resident category reported owning their property.

Table 3
Occupancy Status of Respondents Categorized as Residents

Reported Occupancy Status		% of Resident Category	% of All Respondents
Own	1,351	87.9%	85.6%
Rent	175	11.4%	11.1%
Live with Family	7	0.5%	0.4%
Other / No Response	4	0.3%	0.3%
Total: Resident Category	1,537	100%	97.4%

Table 4
Occupancy Status of Respondents Reporting Primary Residence is in Halton

Reported Occupancy Status	Burlington	Halton Hills	Milton	Oakville	Total
Own	501	135	116	599	1,351
Rent	65	17	26	67	175
Live with Family	2	2	0	3	7
Other / No Response	2	0	1	1	4
Total: Resident Category	570	154	143	670	1,537

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Question 4 asked respondents to identify the type of property that best described their primary residence. They were given the option to select from one of the multiple choice, pre-set descriptions, or add their own. Table 5 summarizes the responses by local area municipality. Similar to the tables above that report on Question 3, this summary relates to the responses of those captured by the Resident category of respondents.

Table 5
Primary Residence of Resident Respondents by Area Municipality

Primary Residence Reported	Burlington	Halton Hills	Milton	Oakville	Total	
Detached Home	396	129	91	491	1,107	72.0%
Semi-Detached Home/Townhouse ²	87	15	43	107	252	16.4%
Individual Condominium Unit	60	4	5	50	119	7.7%
Individual Apartment Building Unit	24	2	2	18	46	3.0%
Basement Apartment/Secondary Suite	2	3	2	3	10	0.7%
Other						
Individual Co-op unit	1	0	0	0	1	0.1%
Rental unit above commercial	0	1	0	0	1	0.1%
Retirement Residence	0	0	0	1	1	0.1%
Total Resident Category	570	154	143	670	1,537	100.0%

The final qualifying question that applied to all survey takers was Question 5, which asked the respondent whether or not they owned a residential home in Halton Region that was **not** their primary residence. A summary these responses is set out in Table 6.

Table 6
Respondents Reporting Residential Property Other than their Primary Residence

Primary Category	Yes		No		No Response	
Resident	120	7.6%	1,385	87.8%	32	2.0%
Occasional Resident	9	0.6%	1	0.1%	0	0.0%
Landlord	13	0.8%	3	0.2%	0	0.0%
Short Term Rental Provider	0	0.0%	1	0.1%	0	0.0%
Vacant Home Owner	3	0.2%	0	0.0%	0	0.0%
Interested Non-Resident	1	0.1%	8	0.5%	2	0.1%
Total	146³	9.3%	1,398	88.6%	34	2.2%

² Includes those reporting *Rowhouse, Link Home and Duplex*.

³ Respondents that did not answer Question 5, but who provided responses to Questions 6 and 7 are included in the "Yes" count for this table.

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Qualifying Questions for Those with Secondary Property

Questions 6 and 7 were posed exclusively to those respondents who answered “Yes” to Question 5, which asked if they owned a residential property in Halton that was not their primary residence.

Table 7 summarizes the number of secondary properties reported by general property type and local municipality. This table also reports on the total number of respondents that reported under each property type.

Table 7
Count of Secondary Properties Reported by Type

Secondary Property Type	Respondent Count	Secondary Properties Reported	
Detached Home	58	96	46.2%
Semi-Detached Home/Townhouse	12	43	20.7%
Individual Condominium Unit	13	46	22.1%
Multi-Unit Residential Building	61	20	9.6%
Seasonal/Recreational Property	2	3	1.4%
Total	146	208	100.0%

Question 7 of the survey asked respondents to report on the intended or usual use of their secondary residential properties. Table 8 has been prepared to summary these responses by property type.

Table 8
Count of Secondary Properties by Type and Reported Use

Secondary Property Type	Count by Normal or Intended Use			
	Long Term Rental (1yr +)	Short Term Renal	Property is for sale	Investment Property
Detached Home	34	0	6	4
Semi-Detached Home/Townhouse	19	0	0	3
Individual Condominium Unit	26	1	1	3
Multi-Unit Residential Building	5	0	0	0
Seasonal/Recreational Property	1	0	0	0
Total	85	1	7	10

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Questions Related to the Underlying Purpose/Objective of a Halton VHT

Question 8-A and 8-B were intended to solicit each respondent's perspective two fundamental factors related to the subject matter at hand. Both were presented in the form of a statement that respondents were asked to consider and indicate whether or not they agreed. Responses are summarized in Tables 8 through 11.

Table 8
Opinion of the Number of Vacant Homes by Respondent Category

<i>There are a significant number of vacant homes in Halton contributing to a shortage of available housing.</i>												
Primary Category	Strongly Agree		Agree		Neither Agree nor Disagree		Disagree		Strongly Disagree		No Response	
Resident	468	29.7%	370	23.4%	405	25.7%	117	7.4%	157	9.9%	20	1.3%
Occasional Resident	0	0.0%	0	0.0%	2	0.1%	2	0.1%	6	0.4%	0	0.0%
Landlord	3	0.2%	0	0.0%	3	0.2%	2	0.1%	8	0.5%	0	0.0%
Short Term Rental Provider	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	0.1%	0	0.0%
Vacant Home Owner	0	0.0%	0	0.0%	0	0.0%	0	0.0%	3	0.2%	0	0.0%
Interested Non-Resident	4	0.3%	3	0.2%	2	0.1%	1	0.1%	1	0.1%	0	0.0%
Total	475	30.1%	373	23.6%	412	26.1%	122	7.7%	176	11.2%	20	1.3%

Table 9
Opinion of the Number of Vacant Homes by Local Municipality

<i>There are a significant number of vacant homes in Halton contributing to a shortage of available housing.</i>												
Respondent From	Strongly Agree		Agree		Neither Agree nor Disagree		Disagree		Strongly Disagree		No Response	
Burlington	133	8.4%	126	8.0%	192	12.2%	47	3.0%	81	5.1%	6	0.4%
Halton Hills	45	2.9%	37	2.3%	40	2.5%	15	1.0%	20	1.3%	0	0.0%
Milton	45	2.9%	31	2.0%	35	2.2%	13	0.8%	16	1.0%	4	0.3%
Oakville	248	15.7%	176	11.2%	142	9.0%	46	2.9%	58	3.7%	10	0.6%
Other	4	0.3%	3	0.2%	3	0.2%	1	0.1%	1	0.1%	0	0.0%
Total	475	30.1%	373	23.6%	412	26.1%	122	7.7%	176	11.2%	20	1.3%

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Table 10
Opinion of the Potential Effectiveness of a Vacant Homes Tax by Respondent Category

<i>A vacant homes tax could encourage owners to rent or sell vacant residential property.</i>												
Primary Category	Strongly Agree		Agree		Neither Agree nor Disagree		Disagree		Strongly Disagree		No Response	
Resident	826	52.3%	351	22.2%	69	4.4%	73	4.6%	170	10.8%	48	3.0%
Occasional Resident	0	0.0%	1	0.1%	2	0.1%	0	0.0%	7	0.4%	0	0.0%
Landlord	2	0.1%	3	0.2%	1	0.1%	1	0.1%	9	0.6%	0	0.0%
Short Term Rental Provider	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	0.1%	0	0.0%
Vacant Home Owner	0	0.0%	0	0.0%	0	0.0%	0	0.0%	3	0.2%	0	0.0%
Interested Non-Resident	7	0.4%	2	0.1%	0	0.0%	0	0.0%	2	0.1%	0	0.0%
Total	835	52.9%	357	22.6%	72	4.6%	74	4.7%	192	12.2%	48	3.0%

Table 11
Opinion of the Potential Effectiveness of a Vacant Homes Tax by Local Municipality

<i>A vacant homes tax could encourage owners to rent or sell vacant residential property.</i>												
Respondent From	Strongly Agree		Agree		Neither Agree nor Disagree		Disagree		Strongly Disagree		No Response	
Burlington	274	17.4%	138	8.7%	30	1.9%	38	2.4%	86	5.4%	19	1.2%
Halton Hills	88	5.6%	31	2.0%	6	0.4%	6	0.4%	23	1.5%	3	0.2%
Milton	80	5.1%	28	1.8%	6	0.4%	5	0.3%	20	1.3%	5	0.3%
Oakville	386	24.5%	157	9.9%	30	1.9%	25	1.6%	61	3.9%	21	1.3%
Other	7	0.4%	3	0.2%	0	0.0%	0	0.0%	2	0.1%	0	0.0%
Total	835	52.9%	357	22.6%	72	4.6%	74	4.7%	192	12.2%	48	3.0%

MUNICIPAL POLICY REPORT

Program Design Element Questions

Question 9 was intended to solicit input on the possible rate of tax to be applied to a vacant home. The tax rates will be applied against the Current Value Assessments used for traditional property taxes and each option given was accompanied by the corresponding taxes that would be raised against 100,000 of CVA. The options provided were 0.5% or \$500; 1.0% or \$1,000; 2.0% or \$2,000; 3.0% or \$3,000 or 5.0% or greater or \$5,000 +.

Respondents also had the option to choose “other” and enter an alternate rate. Approximately 250 respondents choose to enter their own response, many of those did not include a tax rate or percentage, but instead used this space to make comments in support of or against the program in general. Tables 12 and 13 have been prepared to summarize the responses where rates were included or indicated. Those comments that were general in nature will be discussed in the same context as the other general comments provided by respondents.

Table 12
Opinion on the Tax Rate by Respondent Category

Primary Category	Preferred Tax Rate							
	No Tax	< 0.5%	0.5%	1%	2%	3%	5% or More	Did Not Specify
Resident	217	4	83	207	2	243	727	54
Occasional Resident	8	0	2	0	0	0	0	0
Landlord	7	0	4	1	0	1	2	1
Short Term Rental Provider	0	0	1	0	0	0	0	0
Vacant Home Owner	3	0	0	0	0	0	0	0
Interested Non-Resident	2	0	0	1	0	1	6	1
Total	237	4	90	209	2	245	735	56
	15.0%	0.3%	5.7%	13.2%	0.1%	15.5%	46.6%	3.5%

Table 13
Opinion on the Tax Rate by Local Municipality

Respondent From	Preferred Tax Rate							
	No Tax	< 0.5%	0.5%	1%	2%	3%	5% or More	Did Not Specify
Burlington	112	3	34	89	1	98	231	17
Halton Hills	27	0	6	18	1	19	81	5
Milton	19	1	13	21	0	21	64	5
Oakville	76	0	37	80	0	106	353	28
Outside Halton	3	0	0	1	0	1	6	1
Total	237	4	90	209	2	245	735	56
	15.0%	0.3%	5.7%	13.2%	0.1%	15.5%	46.6%	3.5%

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Question 10 asked respondents how long a home should be unoccupied for it to be considered vacant. The responses are summarized in Table 14.

Table 14
Duration of Vacancy by Respondent Category

Primary Category	3 months		6 months		9 months		12 months		18 months		No Response	
Resident	273	17.3%	529	33.5%	232	14.7%	244	15.5%	197	12.5%	62	3.9%
Occasional Resident	0	0.0%	0	0.0%	2	0.1%	3	0.2%	5	0.3%	0	0.0%
Landlord	2	0.1%	2	0.1%	0	0.0%	5	0.3%	6	0.4%	1	0.1%
Short Term Rental Provider	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	0.1%	0	0.0%
Vacant Home Owner	0	0.0%	0	0.0%	0	0.0%	2	0.1%	1	0.1%	0	0.0%
Interested Non-Resident	1	0.1%	6	0.4%	0	0.0%	3	0.2%	1	0.1%	0	0.0%
Total	276	17.5%	537	34.0%	234	14.8%	257	16.3%	211	13.4%	63	4.0%

Questions 11 and 13 addressed how taxpayers would declare their homes as vacant and their preferred method of submitting this declaration. Question 11 posed two options related to who would be required to declare the status of their property and under what circumstances. The responses received to Question 11 have been summarized by respondent category and local area municipality in Tables 15 and 16 respectively.

Option 1 - Universal Declarations:

Owners of all potentially eligible properties would be required to declare the status of their property every year, regardless of whether it was vacant or not.

Option 2 – Self-Assessment:

Only owners of property that are eligible to be taxed as vacant homes would be required to make an annual declaration.

Table 15
Declaration Approach by Respondent Category

Primary Category	Universal		Self-Assessment		No Response	
Resident	961	60.9%	485	30.7%	91	5.8%
Occasional Resident	3	0.2%	5	0.3%	2	0.1%
Landlord	3	0.2%	12	0.8%	1	0.1%
Short Term Rental Provider	0	0.0%	1	0.1%	0	0.0%
Vacant Home Owner	1	0.1%	2	0.1%	0	0.0%
Interested Non-Resident	8	0.5%	2	0.1%	1	0.1%
Total	976	61.9%	507	32.1%	95	6.0%

Table 16
Declaration Approach by Local Area Municipality

Respondent From	Universal		Self-Assessment		No Response	
Burlington	322	20.4%	222	14.1%	41	2.6%
Halton Hills	101	6.4%	48	3.0%	8	0.5%
Milton	91	5.8%	43	2.7%	10	0.6%
Oakville	453	28.7%	192	12.2%	35	2.2%
Other	9	0.6%	2	0.1%	1	0.1%
Total	976	61.9%	507	32.1%	95	6.0%

Question 13 asked respondents to indicate their preferred method of submitting a required declaration. The survey posed two options (on-line or mail/drop-off) and also allowed for *other* suggestions. As with most free-form fields on this survey, respondents took advantage of this open field to express their general position in regard to this issue as a whole. The responses to the multi-choice options are summarized in Table 17, the general comments will be addressed separately along with the other general input received.

Table 17
Declaration Method by Respondent Category

Primary Category	On-Line	Paper Form
Resident	1,254	344
Occasional Resident	8	1
Landlord	14	1
Short Term Rental Provider	1	0
Vacant Home Owner	2	1
Interested Non-Resident	10	4
Totals	1,289	351

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Question 12 asked whether respondents would support a process by which neighbours or municipal Staff would report homes that were or were suspected be vacant. Survey takers had the option to select Yes (they support such a strategy), or No (they would not support it). They were also asked to express the reason for their choice.

Tables 18 and 19 summarize the Yes/No responses, the responses to the question “why or why not?” will be addressed with all other comment based input received through this survey.

Table 18
Support for Staff and Citizen Reporting Program

Primary Category	Yes		No		No Response	
Resident	1,143	72.4%	383	24.3%	11	0.7%
Occasional Resident	0	0.0%	10	0.6%	0	0.0%
Landlord	5	0.3%	11	0.7%	0	0.0%
Short Term Rental Provider	0	0.0%	1	0.1%	0	0.0%
Vacant Home Owner	0	0.0%	3	0.2%	0	0.0%
Interested Non-Resident	8	0.5%	3	0.2%	0	0.0%
Total	1,156	73.3%	411	26.0%	11	0.7%

Table 19
Support for Staff and Citizen Reporting Program by Local Area Municipality

Respondent From	Yes		No		No Response	
Burlington	400	25.3%	181	11.5%	4	0.3%
Halton Hills	118	7.5%	38	2.4%	1	0.1%
Milton	110	7.0%	34	2.2%	0	0.0%
Oakville	520	33.0%	154	9.8%	6	0.4%
Other	8	0.5%	4	0.3%	0	0.0%
Total	1,156	73.3%	411	26.0%	11	0.7%

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The final Question 14 addressed under which circumstances the respondents felt that a vacant home would be exempt from the VHT. The question was multiple choice with the ability to select as many criteria as the respondent thought was appropriate. Tables 20 through 22 document these results.

Table 20
Respondents in Favour of Multiple-Choice Exemption Options

Exemption	Votes in Favour	% of Respondents
Property Undergoing Renovations	1,118	70.8%
Property in Development	1,182	74.9%
Resident(s) Absent for Medical Reasons	1,167	74.0%
Resident(s) Absent for Travel	979	62.0%
Property is Uninhabitable	669	42.4%
Property Recently Sold or Transferred	722	45.8%
Property Listed for Sale or Rent	921	58.4%
Property Used as Short Term Rental	376	23.8%
Court Order Preventing Occupancy	982	62.2%
Only Resident is Deceased	1,079	68.4%

Table 21
Respondents in Favour of Multiple-Choice Exemption Options by Respondent Category

Primary Category	Reno	Develop	Medical Reasons	Travel	Unfit	Sold	Listed	STR	Court Order	Death
Resident	1,087	1,151	1,134	950	643	691	887	356	952	1,045
Occasional Resident	9	9	10	10	9	10	9	7	10	10
Landlord	12	12	12	11	9	10	14	8	10	13
STR Provider	1	1	1	1	1	1	1	1	1	1
Vacant Home Owner	3	2	2	2	2	3	3	2	2	3
Interested Non-Res.	6	7	8	5	5	7	7	2	7	7
Total	1,118	1,182	1,167	979	669	722	921	376	982	1,079

Table 22
Respondents in Favour of Multiple-Choice Exemption Options
by Local Municipality

Respondent From	Reno	Develop	Medical Reasons	Travel	Unfit	Sold	Listed	STR	Court Order	Death
Burlington	417	430	454	367	267	278	352	151	387	420
Halton Hills	108	127	99	96	57	62	107	36	69	72
Milton	103	107	108	88	68	66	80	42	91	108
Oakville	484	511	497	422	272	308	374	145	427	471
Other	6	7	9	6	5	8	8	2	8	8
Total	1,118	1,182	1,167	979	669	722	921	376	982	1,079

Discussion / Summary of Comments

As noted above, respondents were provided with multiple opportunities to provide free-form input within this survey. Most comment sections were intended for elaboration in regard to specific questions, however, many respondents used these questions to express their general opinions. In all, approximately 2,400 decipherable comments were received from the 1,578 responses we are reporting on in this summary. The breakdown of these comments, by the questions they were made under is as follows.

Questions	Count
9) What rate of tax do you think should be applied to vacant homes in Halton?	252
12) Support for Citizens/Municipal Staff reporting on suspected vacant homes.	903
13) Taxpayer Declarations: Online or Paper Declarations?	207
14) When should a vacant home be exempt from the tax?	259
15) Do you have any other comments about a potential vacant homes tax in Halton?	762
Total Comment Count	2,383

As it would be impractical, and of limited benefit to report every comment, we have summarized this body of feedback based on the general themes and messages we observed based on our review of each comment. We have organized this summary by question but the reader will note, that respondents did not limit their responses to the questions at hand.

Question 9: Comments Related to the Tax Rate that Might Apply**Comments Opposed**

The majority of respondents (55%) who provided a comment under this question simply indicated that they were opposed to the suggestion of a vacant homes tax all together. This position was expressed in a number of ways, from entering a tax rate of 0.00% to *“How about 0%. FO with your taxes. REDUCE GOVT SPENDING!”*.

A small number of comments under this section suggested that the vacant homes tax would unfairly pressure property owners into renting their homes in an atmosphere that they perceived as being unfair to landlords. For example: *“0% tax should apply to vacant homes. Protection allowed to landlords currently discourages landlords from renting investment properties unless they have to”*

This sentiment was expressed under the tax rate question by fewer than 5 respondents but was also seen elsewhere in the responses.

Two respondents indicated that they were opposed to any tax for “snowbirds”.

Comments In Favour

Those who appeared to be in favour of the VHT tended to express their support through the suggestion of high tax rates. Approximately 70 respondents indicated that they were in favour of tax rates greater than 5%, with 18 of those suggesting rates of 25% or more.

A small number of respondents suggested variable or progressive rate schemes. Some of these were based on rates increasing based on the length of the vacancy, others were based on the effectiveness (or lack thereof) of the overall program.

Tax Rates for Foreign Ownership and “Non-Canadians”

Approximately 10 respondents suggested that property owned by non-citizens, or individuals who lived overseas should be treated differently under the program. Some suggested that a higher rate of tax should be applied to these properties, some stated that they supported the tax for *“foreign owned property only”*, and another went so far as to say *“Home ownership should be only allowed if you are a Canadian citizen”*.

Question 12: Support for Citizens/Municipal Staff reporting on suspected vacant homes

This question sparked the largest pool of comments and the most diverse as some respondents spoke to the vacant home tax in general, while others focused on the idea of reporting program specifically.

Negative Comments

Approximately 1/3 or 300 of the responses received under this question can be categorized as being in opposition to the vacant homes tax in general and/or the idea of a reporting program specifically. No fewer than 100 respondents simply used this question to express their opposition to the vacant homes tax in general.

Approximately 80 respondents indicated that they were opposed to a reporting program based on arguments generally rooted in the idea that it would be a violation of their personal and property rights. These comments range greatly in the degree of opposition with the most vehement involving references to “big brother”, “the KGB”, “fascism”, “nazism”, “police states”, etc. A review of these comments in context indicated that this group of respondents were strongly opposed to the vacant homes tax in general as well as the idea of a reporting program specifically.

Another collection of approximately 85 comments opposed the suggestion on the basis that it was simply an undesirable, or distasteful suggestion that had the potential for negative community outcomes. These respondents were clear that they did not support a “snitch” culture, which could cause resentment among neighbours. It was also suggested that such a process could be abused by vindictive or otherwise motivated neighbours. The most aggressive of these comments reads as follows: “This is why people get stabbed and property gets vandalized”.

A further 20+ respondents opposed the suggestions on the basis that it would be difficult for someone to know why a home appeared vacant, which could lead to a lot of false reports. Others simply suggested that there were better ways to proceed.

It is notable that the respondents from these last two groups included those whose overall surveys indicated a level of support for the vacant homes tax as well as those who appeared to be in overall opposition. That is, many respondents who seemed to support the initiative in general, did not like the idea of a reporting program.

Supporting Comments

The two largest response grouping supported the idea of a reporting program, but for two slightly different reasons. There were respondents that suggested public reporting would be a good, or even the best way to identify vacant properties. That residents were most aware of the state of homes in their neighbourhood, building or community. Another group of respondents asserted that public reporting would be necessary because those with vacant homes would not report honestly and would find ways to evade the tax. Combined, these two groupings represent almost 500 comments.

There were also 100 comments by respondents who supported a reporting process as a means of addressing property standards concerns. These respondents raised concerns ranging from unkept lawns to rat infestations, to squatters and drug dens. A number of comments in this group

clearly indicated that it is the neighbouring property owners who are most impacted by vacant homes due unsightly neighbourhoods and property value impacts. A review of the comments by this group of supporters suggests that they do not necessary connect the initiative with housing availability, but more as a means of addressing other concerns with their neighbours and community.

At least 16 respondents made direct references to their concerns surrounding “foreign owners” as the basis for their support of the vacant homes tax and/or a reporting process.

The remainder of those who generally expressed support for a reporting process are made up of those who suggested such a process should only apply for municipal staff, and those who were only cautiously supportive with some reservations related to potential abuse or malicious reporting.

Question 13: Taxpayer Declarations: Online or Paper Declarations?

Under Question 13 respondents were able to select their preference for on-line or paper declarations, and also had the opportunity to submit an alternate suggestion for the means of declaration. It should be noted that this question is distinct from Question 11, which asked whether the Region should require universal declarations, or only require declarations from those who were eligible for the tax.

Format Suggestions

Approximately 30 of the 207 comments under this question simply stated that both physical and on-line options should be made available. An addition 50 respondents made actual alternate suggestions regarding possible means of declaration. These suggestions may be generally summarized as follows:

- A direct mail campaign which would require each property owner to either return a form or complete a declaration on-line. Multiple respondents included that return postage should be pre-paid for declaration forms.
- Many respondents suggested incorporating the declaration process into the existing property tax (or assessment) function. Most of these suggestions were general in nature.
- A small group suggested the option to declare by phone be made available.
- At least one respondent provided a reminder to ensure that the declaration process was accessible to those whose first language was not English.
- There were also a limited number of suggestions that would not be viable, such as making it part of one’s income tax reporting.

Objections to Vacant Homes Tax and/or Declaration Process

The remaining 125+ comments under this question expressed opposition to the vacant homes tax in general and/or the requirement to make any sort of declaration. In addition to those who indicated their opposition, there was a significant sub-set of respondents who stated they would defy any requirement or request to report.

Question 14: When should a vacant home be exempt from the tax?

Respondents were able to indicate support or opposition to 10 different possible exemptions from the vacant homes tax. These exemptions contemplated circumstances under which an unoccupied home would not be considered *vacant* for the purposes of this tax. The possible exemptions ranged from property renovations to long-term travel, to a property being listed for sale or rent.

Exemption Suggestions

Approximately 65 respondents offered suggestions as to when the vacant homes tax should not be imposed. The overwhelming majority of these were already covered by the multiple choice options or were akin to those options. For example, multiple commenters stated that no tax should be imposed on “*snowbirds*” or owners in long-term care, or those traveling for business. Others suggested that taxes should not be imposed while a property was part of an ongoing estate settlement or when a rental property was between tenants.

A small number of respondents (<10) suggested that second, or ancillary homes used occasionally should be exempt. These suggestions referred to properties used for work, vacation or as the local residence of someone living abroad.

Limit and Minimize Exemptions

There were approximately 90 commenters who supported limiting exemptions. A minority suggested that there should be no exemptions, while most urged caution in creating too many “*loopholes*”.

Over 50 respondents suggested that even the exemptions they supported should be time limited. Some of these asserted that property owners should be given a reasonable amount of time under each exemption but expressed concerns around abuse and manipulation of the rules. For example, perpetually advertising a property for rent, but not accepting tenants, or “*renovations*” that go on indefinitely.

Others suggested limiting exemptions based on circumstance rather than time. For example, only allowing for renovations that were required to make a home habitable, or renovations that were being undertaken by a primary resident rather than an investor or “*flipper*”.

Five respondents asserted that no exemption be given to short-term rental properties and/or that short-term rentals should not qualify as occupation. Two comments stated that no exemptions should be extended to “*foreign owned homes*”.

Objections to Vacant Homes Tax

As with all free form comment fields in this survey, a large contingent of respondents used this question to simply express their opposition to the vacant homes tax in general. In this instance, approximately 100 comments indicated opposition to the program in language ranging from mild to aggressive and defiant. Many of these comments included references to “*freedom*”, “*property rights*” and excessive taxation.

Question 15: Do you have any other comments?***Expressions of Support and Opposition***

The final question was intended to provide an open forum for respondents to express ideas not covered under the multiple-choice questions. Our pool for review and summary included 762 comments under this question. Approximately 225 of these were categorized as expressing general support for the initiative. The degree of support ranges, but the comments generally align with those already discussed and summarized above. An equal number of comments expressed opposition to the program and again, most were similar to the opposing comments discussed above.

Support with Context

In addition to what we have categorized as general expression of support, there were approximately 150 comments that referenced specific goals or objectives they hoped or believed a vacant homes tax could address.

- 60 of these referenced concerns over property standards and/or the negative impacts of vacant homes on neighbourhoods, athletics or property values.
- Another 65 believed or hoped that the tax would address concerns over “foreign ownership” and/or occupation. Consistent with some of the comments summarized above, a portion of these suggested increased rates for “*non-Canadians*”, while others asserted the program should only apply to foreign owners.
- Approximately 25 respondents stated that the tax should target or address short-term rentals, mainly from the perspective that they are a nuisance with only a minority referencing their impact on housing.

Opposed with Context

There were under 50 opposing comments that advanced any reason beyond the issues of privacy, property rights or simple opposition to more tax. These opposing positions may be generally summarized as follows:

- There is no need, or insufficient need to justify such a program in Halton Region.
- Too complex and administratively burdensome and/or too easily evaded to succeed/be worthwhile.
- Could encourage more short-term rentals.
- The concerns with “*forcing*” property owners to take on undesirable tenants.

General Comments and Questions

In addition to the themes summarized above, the submissions under Question 15 included a number of very general comments, notes and questions that either followed comments summarized earlier, or were immaterial (eg. Thank you, no other comment, etc.). Other comments were deemed *Out of Scope* in that they made suggestions for immigration tax, settlement tax, or income based taxes that the Region has no authority to levy.

Other out of scope comments were those that suggested only Canadians should be allowed to own homes, or that immigration should be stopped.

Comments that were not necessarily made in support or opposition of the program included, but were not limited to:

- Suggestions that the revenue must be used for housing;
- Encouraging clear, transparent and/or prudent program rules and parameters; and
- Asking that an effective appeal or review process be established.

Finally, there were a series of what can be termed neutral questions posed, such as “when will this take effect?”.

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PART TWO: PUBLIC CONSULTATIONS

In conjunction with Region Staff, MTE prepared a presentation to deliver via Zoom to interested members of the public. These online public consultations were carried out on Tuesday, November 15 and Wednesday, November 23 from 6:30 p.m. to 7:30 p.m. The Region prepared poll questions as a way to encourage feedback during the consultations. The presentation is included as Appendix B.

The first consultation had limited attendance with very few questions. The second consultation was very different with more material questions and a lot of negative input regarding the program and manner of consultation.

A summary of the poll results from each session is included below.

Who are we hearing from? Please select the description that fits you best.			
Session	I own or rent my primary residence in Halton.	I own a home in Halton that is currently vacant.	None of these fit.
1	2	1	1
2	10	1	1
Total	12	2	2

There are a significant number of vacant homes in Halton that are contributing to a shortage of available housing. Do you:					
Session	Strongly Agree	Agree	Neither Agree Nor Disagree	Disagree	Strongly Disagree
1	0	1	2	1	0
2	2	1	4	0	4
Total	2	2	6	1	4

Under what circumstances should an unoccupied property not be taxed as a Vacant Home? Select ALL that apply.							
Session	Property has been sold or listed for rent/sale	Home is used occasionally for vacation or business stays	Uninhabitable (renovation, fire, etc.)	Property is being operated as a short-term rental (less than a month)	Regular occupant is incapable of occupying the property (illness, long-term care)	All of the Above	
1	0	0	0	0	1	2	
2	0	0	0	0	1	7	
Total	0	0	0	0	2	9	

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Under what circumstances should taxpayers be required to report the occupancy status of their residential property?		
Session	Universal Declarations filed annually, regardless of whether it is occupied or vacant.	Self Assessment Declarations filed only for properties that are vacant and eligible to be taxed under the VHT.
1	1	2
2	7	5
Total	8	7

Keeping in mind that the first goal of a VHT is to encourage occupancy, what might be a reasonable and effective rate of taxation?				
Session	0.5% (\$500 Per 100,000 CVA)	1.0% (\$1,000 Per 100,000 CVA)	3.0% (\$3,000 Per 100,000 CVA)	5.0% (\$5,000 Per 100,000 CVA)
1	1	2	1	0
2	2	5	3	1
Total	3	7	4	1

Discussion / Summary of Comments

The public consultations included the opportunity for attendees to submit questions and comments at the end of the presentation. There were only 2 questions during the first session while the second session included 59 unique questions/comments. To give the reader a sense of the input received, we have prepared a general summary of the nature and theme of the comments made. We have also included a high-level summary of the questions that were addressed during the sessions as well as the answers provided by the panel.

Comments Related to Need, Effectiveness and Appropriateness of Program

During session two in particular it was evident that there were some participants who were skeptical or opposed to the vacant homes tax in general. The concerns and points of opposition expressed during that session followed a few main themes:

- Some commenters raised the concern that the costs of administering a vacant homes tax in Halton Region might outstrip the benefit. Included in these comments was the rhetorical question as to who would pay if the program costs exceeded the taxes raised.
- Other comments raised concerns over both need and effectiveness. These comments questioned how big an issue vacant homes pose and whether a vacant homes tax would actually increase housing supply.
- One commenter questioned whether renters should be encouraged to live in Halton and suggested this could lead to “other issues”.
- Two comments raise the issue of “property rights” and suggest that a VHT would be an infringement.

Program Suggestions

In addition to the broader comments, criticisms and questions posed, the following specific suggestions were advanced during these sessions.

- A few comments encouraged the Region to focus on supply issues, including addressing those they perceived as being caused by developers;
- One participant indicated that *Snowbirds* should be exempt from the tax; and
- One person suggested simply following Toronto's lead

Critical of Session, Format and/or Presenters

18 of the comments were simply complaints about the engagement session itself and/or the presenters.

- There were 8 complaints that the Poll Questions did not give participants the option of selecting “none of the above”, or voice opposition to the vacant homes tax in general.
- 4 comments were critical of the fact that participants were not allowed to address the panel or participants directly or verbally.
- There were 4 complaints that a question was not answered, or addressed properly; and
- Two comments contained nothing more than profane, abusive and racist insults directed towards a panel member.

Summary of Questions Addressed

Q. What if administration costs are higher than the taxes?

A. This is why an annual review is important. At a minimum, the Region wants to break even. The program will be assessed and continue if it is viable.

Q. understand the purpose behind the VHT but what is being done to address the bigger problem of affordability, renters and first time buyers?

A. Brief explanation of the Region's Comprehensive Housing Strategy.

Q. The question of using utility records to identify vacant units was raised four times by two participants.

A. The response(s) provided were that utilities may be utilized as part of a broader review or audit strategy, but that they were not sufficient a basis for levying a tax.

Q. How will the tax be enforced?

A. These details are to be worked out as part of the design phase and there would likely be multiple strategies employed.

Q. What would happen if we continually see vacant homes despite the tax implications?

A. Other jurisdictions have chosen to increase rates to increase effectiveness.

Q. How many homes does the Region estimate are vacant?

A. Reference to EY Feasibility Study.

Q. How will we know which houses are paying the tax?

A. Individual citizens will not know which homes are paying the tax. It will not be reported at the property level.

Q. Will the Region publicly report on the outcome of this program?

A. Yes. If the vacant homes tax is adopted, it would be monitored and reported on annually.

Q. Has the "Vacant Homes Tax in Halton" already been approved by the city council and the region? And if so where did you get Residents feed back as the Survey is open till Nov 30/2022.

A. The VHT has not been approved by Regional Council. Council approved to proceed with next steps based on the Feasibility Study.

Q. What is cost of the bureaucracy to do all this?

A. Reference to EY Feasibility Study.

Q. Do you have an accurate number of vacant properties (not based on water usage), now, as a baseline.

A. We do not have an accurate number. Water consumption can't be used as an accurate measure. It is an indicator and it may prove to be a good audit tool only.

Q. Do you see this being an effective strategy if owners of these vacant properties have access to excess money that would cover any sort of tax implications and can afford to still keep them vacant?

A. The VHT has 2 policy drivers, one is to encourage owners in increasing housing supply to rent or sell houses the other is to generate revenue to invest in affordable and assisted housing.

Q. How will the Region confirm if a home is vacant or not?

A. The Region has yet to determine exactly what unoccupied conditions will be applied against eligible properties. In broad strokes, it will exclude primary residences.

Q. If we can't tell will you set up a "snitch line" to report my neighbour?

A. This is an option under consideration. People are always welcome to report and provide feedback to the municipality.

Q. Duration which will determine vacant home?

A. This is a design question that will be addressed in the coming months.

Q. Why not follow what City of Toronto is doing?

A. Each municipality is to develop a program based on local priorities. Halton is a two-tier municipality and has additional complexities and mechanics.

Questions Posed but Not Specifically Addressed

The following questions were posed, but we not directly responded to due to time constraints and/or redundancy of theme.

- Why does this proposed tax not use the same definition of vacancy used by the law - “no intent to return”?
- Will you publish all of the questions asked?
- Rather than taxing what taxpayer have saved so hard to build, why are you not simply going after developers who are speculating and, for example, have cut gas lines etc.?
- condos. How would water usage be measured?
- 1000 vacant properties does not seem viable to the costs outlay that would be expended.
- Has any consideration been given to outlawing Air BNBs?
- Has Halton Legal signed off on the tax?
- Seniors leaving for few winter months will be kept in mind? (The snowbirds in homes and condos.) These need to be exempt.

APPENDIX A

To The:
**SUMMARY REPORT
VACANT HOMES TAX SURVEY
&
ON-LINE PUBLIC ENGAGEMENT SESSIONS**

Prepared For:
THE REGIONAL MUNICIPALITY OF HALTON

Published On:
WEDNESDAY, DECEMBER 21, 2022



Vacant Homes Tax Survey - Halton Region

Housing supply and affordability continue to be a challenge for many growing communities, including Halton. Some municipalities have started to tax vacant homes that are not occupied in order to encourage homeowners to sell, rent or occupy the home. Halton, like other GTHA municipalities has a low vacancy rate.

Halton Region is currently studying the potential to develop a vacant homes tax. To support the study, the Region is seeking community input to help inform key features of a potential vacant homes tax. The vacant homes tax would only affect homes (including townhouses and condominiums) that are unoccupied. In addition to the vacant homes tax helping the increase in housing supply, a vacant homes tax could also contribute to the Comprehensive Housing Strategy in Halton.

This survey is anonymous and your participation is voluntary. Survey responses will be used to help inform the development of a potential vacant homes tax in Halton, and only aggregate data will be used publicly. No attempts will be made to identify you through your responses. The survey should take approximately 10 minutes to complete.

If you have any questions or require this survey in an alternate format, please email accesshalton@halton.ca or call 311, 905-825-6000, toll-free 1-866-442-5866 or TTY 905-827-9833. Please complete the survey by **November 30, 2022**.

To begin, please click “Next” below.

Part One: You and Your Property

1. Please select the description(s) that fit you best, or which best represents the perspective you would like your survey answers to represent. (select all that apply)

- I own or rent my primary residence in Halton.
- I am a landlord of one or more residential properties in Halton.
- I own a residential property that I use occasionally.
- I own a residential property that I offer for short-term rentals.
- I own a home that is currently vacant.
- None of these fit.

2. Please indicate the location of your primary residence (where you normally and regularly reside).

- Burlington
- Halton Hills
- Milton
- Oakville
- Outside Halton Region (*textbox*)

3. What best describes your occupancy status of your primary residence?

- Own
- Rent
- Other (*textbox*)

4. Which of the following best describes your primary residence?

- Detached Home
- Semi-Detached Home/Townhouse
- Individual Condominium Unit
- Individual Apartment Building Unit
- Basement Apartment / Secondary Suite
- Other: (*textbox*)

5. Do you own residential property in Halton Region that is not your primary residence?

- Yes (If yes, the following two questions will appear)
- No

6. Select from the options below that best describes the type and number of residential properties you own in Halton (excluding your primary residence or vacant land.)

- Detached House Pull Down
- Semi-Detached / Townhouse Pull Down
- Individual Condominium Unit Pull Down
- Multi-Unit Residential Building/Complex Pull Down
- Seasonal or Recreational Property Pull Down

Pull Down Menu
None (default)
1
2
3
4
5
6 or More

7. Select from the options below to describe the primary or intended use or status of your properties.

- Detached House Pull Down
- Semi-Detached / Townhouse Pull Down
- Individual Condominium Unit Pull Down
- Multi-Unit Residential Building/Complex Pull Down
- Seasonal or Recreational Property Pull Down

Pull Down Menu
Select (Default)
Rent or Lease (Minimum 1 yr. Term)
Short Term Rental
Occasional Personal or Business Use
Property is For Sale
Vacant Development / Investment Property
None of these Fit

Part Two: Vacant Homes Tax

Halton is considering a potential vacant homes tax on vacant residential properties such as single detached homes, semi-detached homes, townhouses and condominiums.

8. A common objective among jurisdictions that tax vacant homes program is to encourage owners to return these properties to the housing supply (sell or rent). Please indicate whether you agree or disagree with each the following statements.

- There are a significant number of vacant homes in Halton that are contributing to a shortage of available housing.
Pull down
- A Vacant Homes Tax could be an effective incentive for owners to rent or sell their vacant residential property.
Pull down

Pull Down Menu
Select (Default)
Strongly Agree
Agree
Neither Agree or Disagree
Disagree
Strongly Disagree

The table below outlines what the approximate annual vacant homes tax rate could be on home in Halton with a \$100,000 Current Value Assessment (CVA).

Current Value Assessment (CVA)	0.5%	1%	3%	5%
\$ 100,000	\$500	\$ 1,000	\$ 3,000	\$ 5,000

* Properties are currently being taxed based on their estimated value as of January 1, 2016, not its 2022 market value. Your home's assessment value can be found on your property tax bill or your notice of assessment from the Municipal Property Assessment Corporation (MPAC)

9. What rate of tax do you feel should be applied to vacant homes in Halton?

- 0.5% of assessed property value
- 1% of assessed property value
- 3% of assessed property value
- 5 % or more of assessed property value
- Other – please specify (*textbox*)

10. How long do you feel a home should be unoccupied for it to be considered vacant?

- 6 months
- 9 months
- 12 months
- 18 months

11. Below are two options to identify vacant homes in Halton. Which option do you support the most?

- Universal** – All homeowners within Halton would need to declare the status of their home or condominium as either occupied or vacant each year.
- Self Assessment Declarations** – Only homeowners of vacant home or condominium would be required to declare property vacancy. All other homes or condominiums would be automatically deemed occupied.

12. Do you support a process for neighbours or municipal staff to report homes that they suspect to be vacant?

- Yes
- No
- Why or why not? (*textbox*)

13. If you were required to submit a property occupancy declaration for your home, which method would you prefer? (*multiple selection*)

- Online form – you would fill out the required information online and submit it electronically.
- Mail/Drop-off – the form would be available online to be printed and completed. Forms would also be available to pick up at Local Municipal offices. The completed forms could be mailed back or dropped off in-person.
- Other (*textbox*)

14. If a vacant homes tax is implemented in Halton, some exemptions may be considered for vacant homes or condominium units that meet specific criteria. Which exemptions would you support?

(Please select all that apply.)

- Property is or will be undergoing renovations
- Property is under development (for example, new home being built)
- Resident(s) are living outside of home due to medical reasons
- Resident(s) away for long-term travel (for example, seasonal travel)
- Property may be uninhabitable
- Property was recently sold or transferred
- Property is listed for sale or rent
- Property is being operated as a short-term rental (for example, less than a month)
- Court order prohibiting owner from selling, occupying or renting
- Only resident has recently passed away
- Other (Please specify) –(textbox)

Additional Comments:

15. Do you have any other comments about a potential vacant homes tax in Halton?

(textbox)

Thank you for your feedback! Your input is valuable and will help inform the development of the framework for a potential vacant homes tax in Halton. To learn more about Regional programs and services, visit **halton.ca**.

APPENDIX B

To The:
**SUMMARY REPORT
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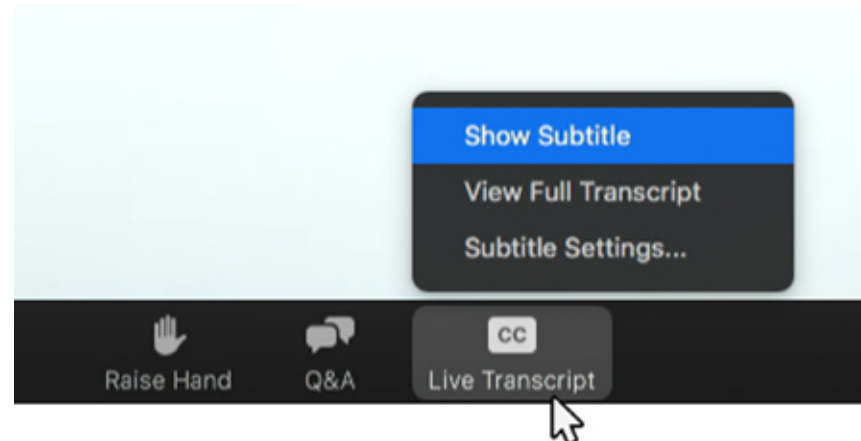
Halton Region Vacant Homes Tax

Public Engagement
November 2022



How to View Closed Captioning

- You will see a notification above Closed Caption in the meeting controls, informing you that closed captioning is available.
- If you require captioning, click Closed Caption then “Live Transcript” at the bottom of your screen and select “Show Subtitle”.



(To be Replaced with Embedded Video)

Land Acknowledgement

Boozhoo, She:kon , Tanshi, Greetings!

Halton Region acknowledges the Treaty Lands of the Mississaugas of the Credit First Nation as well as the Traditional Territory of the Haudenosaunee, Huron-Wendat and Anishinabek on which we gather.

In stewardship with Mother Earth and the enduring Indigenous presence connected to these lands we acknowledge the Indigenous Nations of the past, present and future.

In the spirit of ally-ship and mutual respect, we will take the path of Truth and Reconciliation to create change, awareness and equity as we strive to elevate the collective consciousness of society.

Miigwetch, Nia:wen, Marsi, Thank you



Introductions

Engagement Team

Halton Region Staff

- Cyndy Winslow, Commissioner of Finance & Regional Treasurer
- Debbie Symons, Director of Budgets & Tax Policy
- Andrew Balahura, Director of Housing Services
- Jayne Hartley, Manager of Housing Services

Facilitator

- Peter Frise, VP Policy & Consulting Services, Municipal Tax Equity Consultants Inc.



Agenda

- Introduction
- General Background & Context
- Vacant Homes Tax Features and Functions
- Question & Answer
- Next Steps
- Further Information & Input Opportunities



Notice to Attendees

- This public engagement session is being recorded.
- Any media questions can be directed to mediarelations@halton.ca.
- Please note that the Q&A portion is for general public participants only.



General Background

- Housing supply and affordability continue to be a challenge.
- Some municipalities have started to tax unoccupied homes to encourage property owners to sell, rent or occupy their home.
- Halton Region is currently studying the potential to develop a vacant homes tax which could help increase housing supply and support the Region's Comprehensive Housing Strategy.



General Background

- Based on the findings of the feasibility assessment, Regional Council approved that staff¹:
 - Develop a public engagement plan to consult residents and appropriate community stakeholders
 - Undertake a design and implementation study to develop the proposed Vacant Homes Tax (VHT) Program Framework

Public Meetings

- Tuesday, November 15, 2022 from 6:30 to 7:30p.m.
- Wednesday, November 23, 2022 from 6:30 to 7:30 p.m.

[Vacant Homes Tax Survey](#)

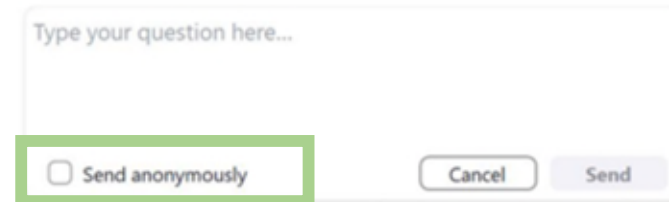
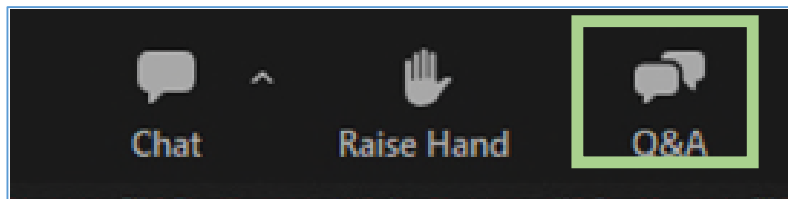
What to Expect Out of Today's Session?

- Today we will introduce you to the Vacant Homes Tax and ask for your input.
- As the Vacant Homes Tax is a relatively new concept in Ontario we will begin with a general overview and outline of the tax.
- We will also discuss some of the main program features, explain their function and talk about the various design options that the Region must consider.
- Attendees are encouraged to participate and will have the opportunity to ask questions and provide comments by using the Q&A chat and by responding to poll questions that will be put up along the way.

Attendee Participation

Questions and Comments are Encouraged

- Online participants may submit questions at any time by using the Q&A icon at the bottom of your browser window. You have the option to submit questions anonymously.

A light grey form with a text input field containing the placeholder text 'Type your question here...'. Below the input field is a checkbox labeled 'Send anonymously', which is highlighted with a green box. To the right of the checkbox are two buttons: 'Cancel' and 'Send'.

- Those of you who are joining by phone can *Raise Your Hand* by pressing *9.
- If we call on you during the Q&A period, you will be asked to press *6 to unmute your line.

Attendee Participation

Live Polling

- Attendees who are on-line will be able to participate in the live polling component of today's session.
- Technology does not allow us to collect poll responses by phone

Poll Question: Who are we Hearing From?

Please select the description that fits you best

- I own or rent my primary residence (where you regularly reside) in Halton.
- I am a landlord of one or more residential properties in Halton.
- I own a residential property in Halton that I use occasionally.
- I own a residential property in Halton that I offer for short-term rentals.
- I own a home in Halton that is currently vacant.
- None of these fit.

General Background and Context

What is a Vacant Homes Tax?

What is a Vacant Homes Tax?

- A Vacant Homes Tax (VHT) is a tax levied against unoccupied homes that meet a specific set of criteria defined by the taxing body.
- Such taxes are most often levied where the housing supply is limited and generally apply to properties capable of being occupied as a permanent residence, but which are not.
- Common objectives attached to the implementation of a VHT include:
 - Encouraging owners to sell, rent or occupy vacant homes; and
 - Helping to fund affordable and assisted housing programs.



Ontario's Vacant Homes Tax

- The base authority for a Vacant Homes Tax in Ontario was introduced under Provincial law in 2017
 - The legislated parameters are limited and interested municipalities are responsible for designing their own local programs.
 - The first VHT's expected to be levied in 2023 by Toronto, Ottawa and Hamilton.
- Halton, along with a number of other Greater Toronto Area (GTA) municipalities are currently exploring their own VHT options.

Status of Vacant Homes Tax in Halton Region

- Halton Region began to examine the potential opportunities and implications of a Vacant Homes Tax in 2021.
- A high-level feasibility study determined that a VHT could be a viable option for advancing the following core objectives:
 - Increasing housing supply by encouraging owners of vacant homes to rent, sell, or occupy the home; and
 - Revenues generated could be used to support affordable and assisted housing needs of Halton residents.

Poll Question

There are a significant number of vacant homes in Halton that are contributing to a shortage of available housing.

Do you:

- Strongly Agree
- Agree
- Neither Agree Nor Disagree
- Disagree
- Strongly Disagree

Vacant Homes Tax Features and Functions

Explanation of Program Elements and Options

Vacant Homes Tax Design Elements

- Municipalities that wish to impose a VHT must design their own programs sensitive to local priorities, circumstances, and goals.
- The core design elements we will be discussing today include the following.

Eligible Properties	The types of property that will be taxed if they are deemed vacant.
Vacancy Test	The conditions and rules that will determine when the VHT will be applied.
Taxpayer Reporting	The taxpayer's role in reporting the status of their property (vacant or occupied).
Rate of Taxation	The tax rate to be applied to eligible properties.

Eligible Properties

- VHT can only be levied against vacant **Residential Units** in property classified as **Residential** for traditional property tax purposes.
- Not all properties that people live or stay in meet these criteria.

Meet Basic Criteria
Detached, Semi-Detached and Townhomes
Residential Condominiums
Seasonal, Recreational & Waterfront Homes
Farm Houses
Rental Complexes with < 7 Units
Boarding House/Group Home (Entire Property)

Do Not Meet Basic Criteria
Rental Complexes with 7 or More Units
Living Space in Group Home & Boarding House
Dormitories
Business Suite Style Hotel
Homes Converted to Business Use
Vacant Residential Land (no buildings)

- Municipalities must decide which of the allowable property types will be included in their VHT programs.

What will be Considered Vacant & Taxable?

- Once we establish what properties will be eligible for the tax *if they become vacant*, we must define when a property will be deemed *vacant and taxable*.
- As we expect vacant properties to be the exception rather than the rule, an effective starting point is establishing a definition of occupied, or not vacant.
- A clear and objective definition of **Occupied** will simplify the exercise of determining a property's taxable status for most property owners.
 - Generally speaking, properties that serve as a primary and regular residence will be excluded from this tax, regardless of whether the occupant owns or rents the property.

What will be Considered Vacant & Taxable?

- Starting with a definition of **Occupied** simplifies things greatly and will make it clear for the majority of property owners that the tax does not apply to them.
- There are, however, many reasons a residential property might be unoccupied on a short or longer-term basis.
- Municipalities must set the rules and conditions that determine when a property that is **Not Occupied** becomes **Vacant and Taxable**.
 - There are some obvious/common exclusions such as temporary absences or periods where a new tenant or owner is being sought.
 - There are other circumstances that may not be as clear-cut.

Exemptions of Other Municipalities

Toronto	Ottawa	Vancouver	Hamilton
Death of the owner	Death of the owner	Death of the owner	Death of the owner
Renovation (6 mo.)	Renovation (184 days)	Renovation (6 mo.)	Renovations
Owner is in care	Owner is in care (184 days)	Owner is in care	Owner is in care
In case of sale	In case of sale	In case of sale	Listed for sale/rent
Court order	Court order	Court order	Court order
Property required for employment (6 mo.)	Cottage rental	Property required for employment (6 mo.)	Transferred under a non-arm's length sale
	Combination of tenanted and construction/renovation	Combination of tenanted and construction/renovation	
		Unit is prohibited from being rented	
		Limited use of residential property	

Poll Question

Under what circumstances should an unoccupied property not be taxed as a Vacant Home? Select ALL that apply.

1. Property has been sold or listed for rent/sale.
2. Home is used occasionally for vacation or business stays.
3. Uninhabitable (renovation, fire, etc.)
4. Property is being operated as a short-term rental (for example, less than a month)
5. Regular occupant is incapable of occupying the property (illness, long-term care, etc.)
6. All of the Above



When do Properties become Taxable?

Discussion Themes:

Properties may be unoccupied for a host of reasons.

We may not want the VHT tax to apply under every circumstance.

There are also circumstances where a residential property is in use, but not contributing to the housing supply.

E.G., Short Term Rentals

Taxpayer Reporting

- Another decision municipalities must make is how to identify vacant/taxable properties; including taxpayer roles and responsibilities in the process.
- Most VHT programs rely on taxpayer declarations, which fall into two general categories.

Universal Approach
Owners of all eligible properties must actively declare the status of their property.
Those that cannot substantiate occupancy or do not qualify for an exclusion are liable for the tax.
Those who fail to declare are also liable for the tax.

Self Assessment Approach
Declarations must be submitted only by owners of vacant properties
Only those who declare a qualifying vacancy, or who are identified through audit/inspection efforts are liable for taxation.
Usually includes provisions for significant penalties / fines for non-reporting.

Poll Question

Under what circumstances should taxpayers be required to report the occupancy status of their residential property?

- Universal Declarations filed annually, regardless of whether it is occupied or vacant.
- Self Assessment Declarations filed only for properties that are vacant and eligible to be taxed under the VHT.

Taxpayer Reporting

Discussion Themes:

When choosing an approach, municipalities must consider both accuracy/completeness and the effort involved for all parties.

Consideration must also be given to how declarations will be made.

(On-Line, Paper Forms, Telephone, Other)

Rate of Taxation

- When setting VHT tax rates municipalities must weigh a host of strategic considerations, including:
 - The degree to which the resulting tax might encourage an owner to sell or rent their vacant residential property; and
 - The revenue that may be raised by the tax.
- In many ways, this will involve a bit of a balancing act.

Rate of Taxation

Discussion Themes

Eligible properties would be taxed using the same Current Value Assessment (CVA) that applies for traditional property tax purposes.

Typical Property Illustrations	----- VHT Rate -----			
	0.5%	1%	3%	5%
Condominium	\$1,900	\$3,800	\$11,400	\$19,000
Town/Semi-Detached	\$2,500	\$5,000	\$15,000	\$25,000
Detached Home	\$3,950	\$7,900	\$23,700	\$39,500
Per 100,000 of CVA	\$500	\$1,000	\$3,000	\$5,000

NOTE: When considering your own property, refer to your tax bill or assessment notice for your current CVA. MPAC's assessments are currently based 2016, not 2022 market values.

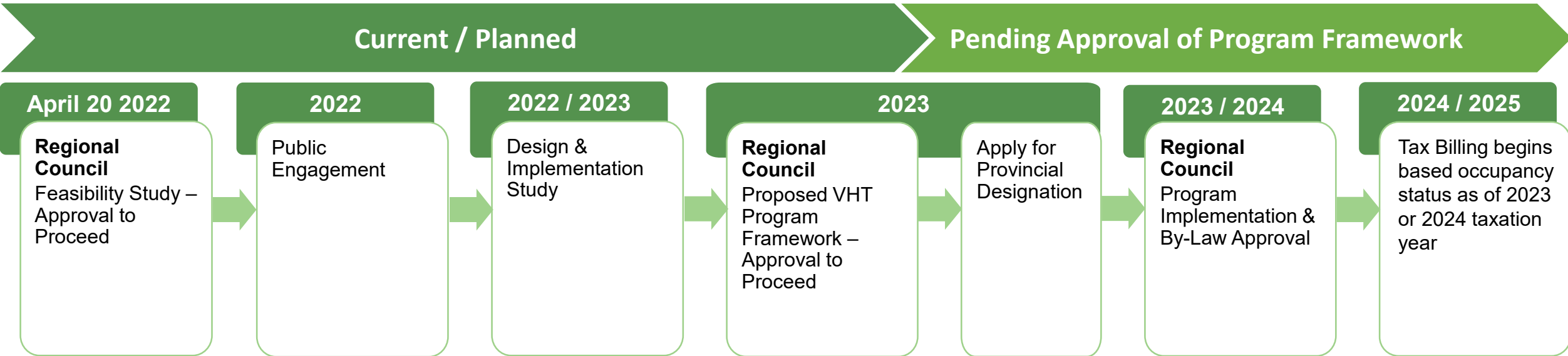
Poll Question

Keeping in mind that the first goal of a VHT is to encourage occupancy, what might be a reasonable and effective rate of taxation?

- 0.5% (\$500 Per 100,000 CVA)
- 1.0% (\$1,000 Per 100,000 CVA)
- 3.0% (\$3,000 Per 100,000 CVA)
- 5.0% (\$5,000 Per 100,000 CVA)

Question & Answer

Next Steps



Further Information & Input Opportunities

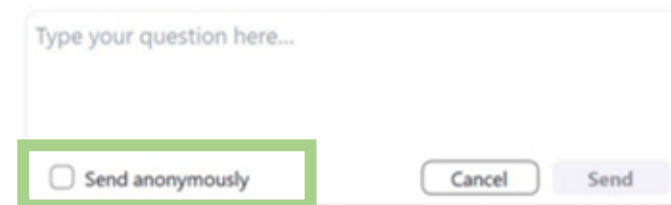
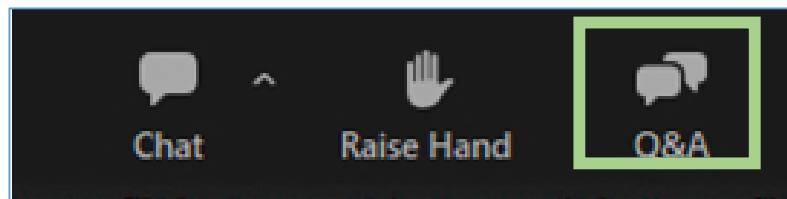
- For additional information and to complete the survey please visit the Vacant Homes Tax webpage on www.Halton.ca
- Please complete the survey by November 30, 2022
- If you have any further questions, please contact us at VacantHomesTax@halton.ca
- If you are on the phone and don't have access to email you can submit questions by calling 311.



Thank You

The presentation has ended

If you any questions please enter them by using the Q&A icon at the bottom of your browser window. You have the option to submit questions anonymously

A light grey form for submitting questions. It features a text input field with the placeholder text 'Type your question here...'. Below the input field is a checkbox labeled 'Send anonymously', which is highlighted with a green border. To the right of the checkbox are two buttons: 'Cancel' and 'Send'.