

**York Region**

# **Evaluating a Vacant Homes Tax**

**What We Heard Report**

**August 10, 2022**



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# 1.0 Introduction

## 1.1 Project Description

York Region is expected to see rapid growth and is actively working to shape a more liveable and inclusive community. The Region's economy attracts development, economic activity and investment which impact the supply of an adequate housing mix to meet differing needs—physical, social and economic. The Regional Council recognizes the need to take action to address the housing affordability crisis to serve the Region's current and future residents and is actively exploring innovative methods to begin to mitigate these housing challenges.

The introduction of a Vacant Homes Tax (VHT) is one possible approach to mitigating some of these housing challenges identified in *The York Region Innovative Housing Options to Support Affordable Housing Report*, (January 2020) and was an initiative under *Ontario's Fair Housing Plan*, (2017). It is aimed at addressing housing concerns through unlocking additional housing supply. A tax on vacant homes incentivizes owners to rent or sell their home, and disincentivizes real estate speculation.

In October 2021, Regional Council directed staff to explore the feasibility of a VHT. They also directed that any revenues from a VHT, net of costs, be used to support affordable housing initiatives.

KPMG was retained in May 2022 to support the Region with a comprehensive assessment of the feasibility of implementing a VHT. A core element of the scope of work associated with the feasibility assessment of a VHT was a robust stakeholder engagement process that involved several outreach sessions and approaches. PROCESS, as a part of the KPMG team, is supporting the project team with strategic public and stakeholder consultation.

## 1.2 About this Report

This report is a summary of what was heard during the public consultation and stakeholder engagement process for the potential implementation of a VHT between June 2022 and July 2022. The consultation included stakeholder meetings, public meetings and a public survey, which are outlined in [Section 2.0](#) of this report.

**Across our consultation activities, the sizeable majority of participants were in favour of the VHT and the purpose of disincentivizing real estate speculation.** Most

participants support the idea of using tax revenue to fund affordable housing initiatives. To see details about consultation findings, see [Section 3.0](#) of this report.

## 1.3 Consultation Process Overview

### Project Goal

York Region's objective for a VHT is to improve availability and affordability of homes by incentivizing owners of vacant properties to rent or sell their residential properties/units. This engagement analyzes the feasibility of implementing such a tax and serves to inform the potential development of a bylaw. Following the assessment, York Region may seek 'designation' from the Province to levy a VHT in the Region, which could begin as early as Q1 2023.

### Consultation Goals

Consultation is a critical interface between York Region, local residents, property owners and all other stakeholders. The Region understands the importance of consultation as it explores 'designation' for a VHT bylaw. Consultation aims to purposefully engage the public and key stakeholders to provide feedback and input, at appropriate times throughout the project in support of the broader project goal.

#### Consultation seeks to:

- Provide tools and mechanisms to keep the public and stakeholders informed and educated, with ongoing sharing of project information and opportunities to provide input or feedback.
- Create opportunities for engagement to support discovery, further inform the research and provide relevant local context to develop a regionally specific tax bylaw.
- Generate community and stakeholder support and gauge buy-in for the implementation of a VHT.

## 2.0 Consultation Process

Consultation is an important opportunity for local residents and key stakeholders to interface with York Region and inform the development and implementation of a VHT that considers local needs and context.

### **The purpose of the following consultation activities were to:**

- Gauge the level of public support for the potential implementation of a VHT.
- Invite feedback and input from residents to inform the implementation of a VHT.
- Learn more about resident priorities.
- Learn more about residential property vacancies.
- Identify potential impacts a VHT might have on the building and development industry in York Region.
- Discuss potentially integrating the VHT administration into existing Regional and municipal processes.
- Inform the development of the tax policy, bylaw and approach to implementation and revenue allocation.

## 2.1 Online Survey & Project Website

A project website was created to act as an information hub, providing context and education about a VHT, sharing project details and updates. This website ([www.york.ca/vacanthomestax](http://www.york.ca/vacanthomestax)) also hosted the project's online survey, which was developed to collect the public's thoughts about the potential implementation of a VHT in York Region. Public surveys are important tools, especially in a diverse area like York Region, as they are accessible by a wide audience. The public survey was live on the project website from June 23, 2022 to July 13, 2022. A total of 2,751 respondents took the survey.

Respondents were provided an overview of the project and the VHT. Those who indicated they were residents of York Region were asked about their residential property, tenancy, occupancy and within which municipality they reside, to learn more about the various perspectives. To disaggregate the data, respondents demographic information was collected to better understand and identify any key differences in the core experiences of specific respondents. All respondents were asked questions regarding the VHT implementation including their general level of support, revenue allocation, potential exemptions and methods of identifying a vacant home. See [Appendix A](#) for the survey questions and [Appendix B](#) for survey results.

As mentioned, a total of 2,751 respondents took the survey ( **on a per capita basis, this response rate was equivalent to that of the City of Toronto’s VHT survey** ). Survey respondents were grouped into several segments. Some segments represent a small proportion of respondents but they provide nuance, perspectives and experiences that the project team were particularly interested in. See [Appendix B](#) for more information regarding survey results and survey respondent segments.

**NOTE TO READER:** Survey participants were provided an option to self-identity for some demographic questions as they see fit or omit a response altogether. **There is a 2% margin of error and 95% confidence level.** The confidence level indicates the level of reliability regarding a measure and means if the same survey were to be repeated 100 times under the same conditions, 95 times out of 100 the measure would lie somewhere within the margin of error.

## 2.2 Stakeholder Meetings

### Stakeholder Meeting: BILD & Development Community

We engaged a group from the development community at a virtual meeting hosted by the Building Industry and Land Development Association - York Chapter (BILD) on July 5, 2022. Following a presentation about the tax and potential considerations for its implementation, a Q&A and discussion was held.

There were 16 participants from BILD — including BILD staff, consultants, builders and developers from across the Region.

### Stakeholder Meeting: Local Municipal Housing Working Group

York Region’s Local Municipal Housing Working Group participated in a VHT consultation meeting. The meeting began with a presentation about the project and the project components up for discussion:

- Should the Region implement a VHT?
- Identification mechanisms
- Vacancy duration
- Potential exemptions
- Potential tax rates
- Revenue sharing
- Revenue use
- Implementation models

Following the presentation, the Working Group was dispersed into three breakout rooms to allow participants a chance to further discuss in smaller groups.

There were 52 members of the York Region/Local Municipal Housing Working Group in attendance at the stakeholder meeting. They were staff from York Region and its nine municipalities, and included Planning Directors and Commissioners, planners, housing staff, Area Treasurers, tax staff, and development finance staff.

## 2.3 Public Meetings

Two (2) virtual public meetings were held to invite the diverse public across York Region, as well as York Region property owners, to learn more about the VHT and provide their feedback and input. Each meeting began with a presentation which provided project information, provincial and regional context for the consideration of the tax, and education about a VHT and its successful implementation in other jurisdictions. Throughout the presentation, participants were invited to populate the meeting chat with any questions. Following the presentation, participants were invited to use the “raise hand” functions and unmute themselves to have their questions answered by the project team. Questions added to the chat were read aloud and directed to the appropriate project team member for answer.

**Twenty-one (21) members of the public participated in the public meeting held on July 7, 2022.**

**Twenty-eight (28) members of the public participated in the public meeting held on July 11, 2022.**

The public meetings saw a diverse mix of participants. While no specific demographic information was collected, when asked we did learn the following perspectives were represented:

- Affordable Housing Coalition in York Region
- A local Councillor
- Homeowners
- Property Managers
- Landlords
- Markham Residents
- Richmond Hill Residents
- Georgina Resident
- Aurora Resident
- Member of the York Region Planning Advisory Committee
- President of the Unionville Residents Association
- President of the Markham Village Sherwood Conservation Residents’ Association
- Intergenerational Households

# 3.0 Consultation Findings

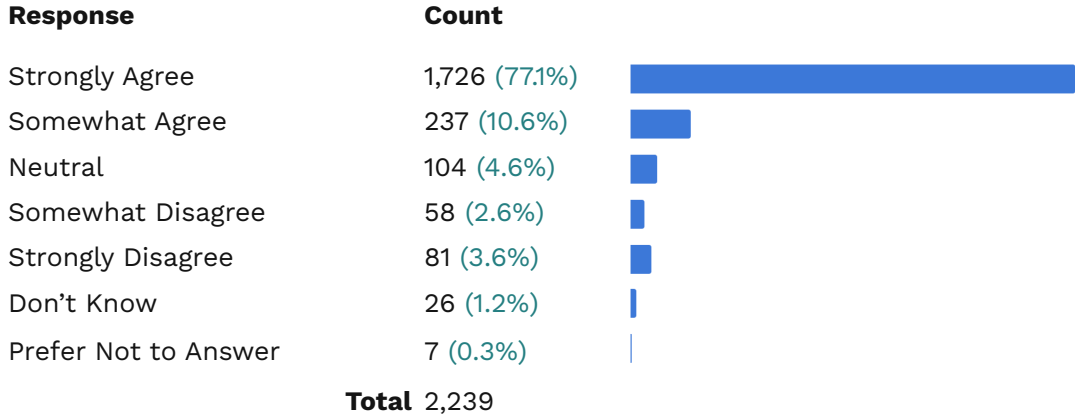
The following provides a summary of the key consultation findings and what we heard from the consultation process/activities outlined in [Section 2.0](#). Across our consultation activities, the sizeable majority of participants were in favour of the VHT for the purpose of disincentivizing real estate speculation.

## 3.1 Online Survey

### Finding 1: The public is predominantly supportive of the implementation of a VHT in York Region.








Nearly 88% strongly or somewhat agreed that York Region is facing challenges with housing affordability. Overall, nearly 80% of survey respondents believed the Region should levy a VHT to help address these challenges. Of the respondents who prefer a VHT rate of more than 4%, 69.6% are homeowners and 8.7% are homeowners who own at least one non-primary residence.

**Figure 1:** When asked to indicate their level of support to the statement “York Region is facing challenges with housing affordability.” survey respondents indicated:





**Figure 2:** When asked to indicate their level of support to the statement “York Region should implement a Vacant Homes Tax.” survey respondents indicated:

Response	Count	
Strongly Agree	1,599 (71.5%)	
Somewhat Agree	178 (8.0%)	
Neutral	47 (2.1%)	
Somewhat Disagree	59 (2.6%)	
Strongly Disagree	337 (15.1%)	
Don't Know	13 (0.6%)	
Prefer Not to Answer	3 (0.1%)	
<b>Total</b>	<b>2,236</b>	

*“Too many people own residential properties with no intention of living in them. While I would prefer there to be more incentives for these people to just sell these properties to buyers who do not own their principal residence (as opposed to having the option of renting them out) but I understand this proposal is better than nothing. I personally find rampant landlordism to be a major problem impacting housing in this Region/province/country.” —Online Survey Respondent*

*“Empty houses negatively affect the look of a community but most importantly, the feel of it. Empty houses inhibit community engagement with neighbours. And if owners are not stakeholders in community building, then there is little incentive to reach out to improve the municipality. Thank you for embarking on this process to make owning a house in York Region something to be proud of, not just something to make money off of.” —Online Survey Respondent*

*“I have seen an increased number of houses in my neighbourhood that were purchased yet have been vacant or rather used as Airbnb for a lengthy period of time (over 2 years). I fully support introducing the Vacant Homes Tax that municipalities can use to build more affordable housing and maybe even use those vacant houses for a reduced price to rent for families in need of housing.” —Online Survey Respondent*

**Finding 2: Respondents want options when it comes to declaring the occupancy status of their residences.**

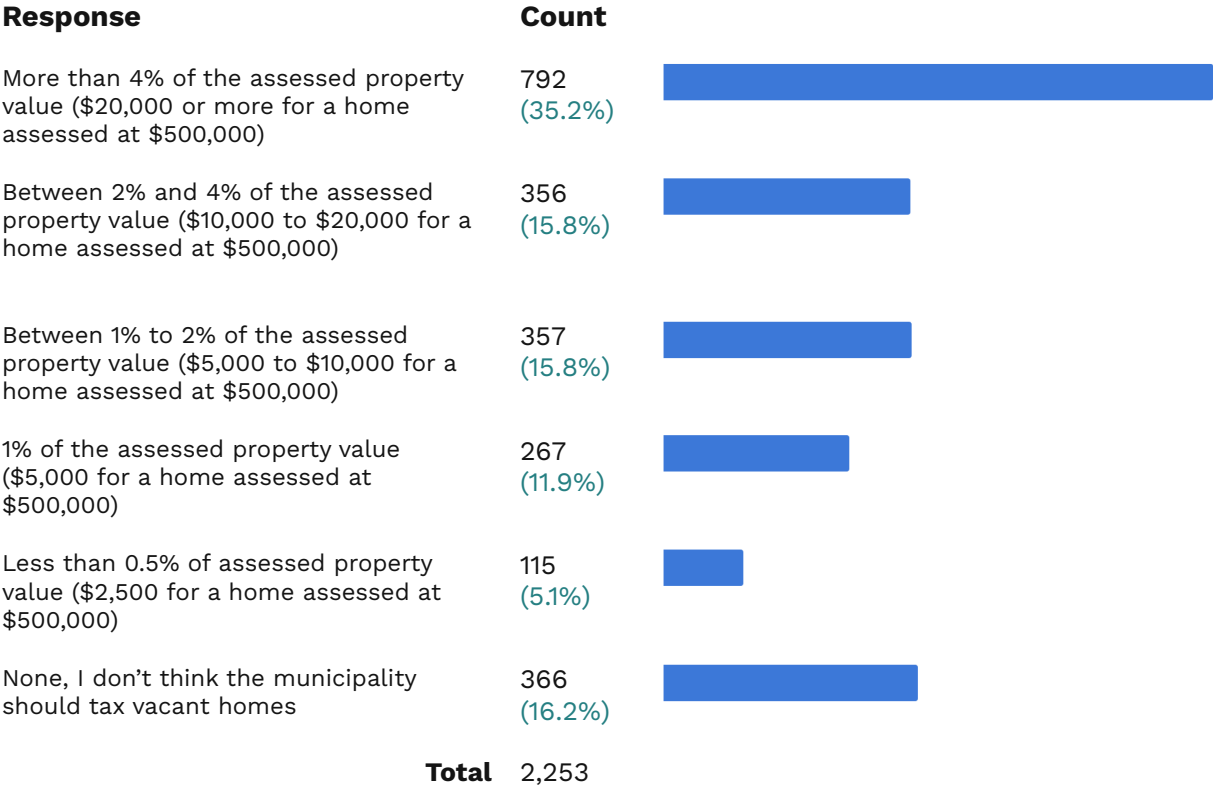
Residents strongly believe that there should be a Mandatory Universal Declaration of all residential properties, but some respondents also somewhat or strongly support the option of Complaint Identification. Most respondents are not in favour of Voluntary Self-Identification. Some respondents would also like to see more than one method to declare occupancy status to make it as accessible as possible (e.g., online, mail, in-person). But if it were a single option, online is the most popular channel for occupancy status declaration.

*“ALL options should be given to people. Seniors or people with disabilities or the sick may not do it online.” —Online Survey Respondent*

**Finding 3: The majority of survey respondents prefer a tax rate of 1% to over 4% of the assessed property value.**

Overall, 83.8% supported a tax rate of some capacity (from less than 0.5% to over 4% of the assessed property value). Of the respondents who prefer a VHT over 4%, 69.6% are homeowners and 8.7% of them own at least one non-primary residence.

**Figure 3:** When asked “If York Region were to implement an annual Vacant Homes Tax, what tax rate should be applied?” respondents indicated:



## **Finding 4: Markham, Richmond Hill, Vaughan and Aurora are popular locations for non-primary residences.**

Based on declarations by survey respondents who own non-primary residences, Markham, Richmond Hill, Vaughan and Aurora are where most non-primary residential properties are located. According to our survey results, these municipalities could be most affected by the VHT.

### **Considerations**

Some survey responses show inconsistency regarding the definition of vacancy, the definition and number of non-primary residences and the intent of the VHT. Because there were comments asking for clarification and contradictory answers submitted, some of the responses misunderstood the questions or concepts and thus, some responses may not truly reflect a participant's opinion. Addressing the exemptions early in the explanation may mitigate some of this misunderstanding. See Appendix B for detailed survey results.

*“No definition of Vacant Home is provided, i.e., are Cottages/Seasonal Homes considered Vacant Homes? If so, I totally disagree with the tax. Where is the definition?” —Online Survey Respondent*

*“I don't know the definition of “Vacant home” so I can't answer. My rental property had been vacant for over 1 year because of the slow renovation due to the COVID restrictions. It would probably been defined “vacant” if the threshold is very low. That would be unfair. Another example, during the last 2 covid years it had been very hard to find any tenants. Many houses would be defined “vacant”. If this tax is levied on them, it is unfair too. People pay their property tax and it's up to the owners to do with their properties if it's well maintained. On the other hand, I agree that too many vacant properties impacts the economic ecosystem in the area. So I strongly disagree with this tax. It's hard to implement.” —Online Survey Respondent*

*“I have 3 residences, winter, summer & shoulder seasons. Since I don't live in any one of them for 6 months at a time they would be considered vacant and taxed under this proposed tax. In other words it would be a wealth tax, NOT a vacancy tax.” —Online Survey Respondent*

## 3.2 Stakeholder Meetings

### **Finding 1: While BILD meeting participants are supportive of a VHT, they want to see that it's worthwhile from a cost perspective and over the long term.**

Some participants questioned how many units the Region might actually be able to levy a vacant homes tax against. Others were curious if this tax would be ongoing, as it would likely be a declining revenue source.

*“The goal is not for the Region to make a lot of money but to make more housing and make housing available for people to afford them. You know that they’re out there, our measure of success is just to see fewer and fewer houses being vacant. There are a lot of units that can be put back on the market and help the rental shortfall that we have. There is a need.” —BILD Stakeholder Meeting Participant*

### **Finding 2: There is a need for rental in the housing market beyond what unlocking vacant houses as supply can provide.**

Some participants pushed the Region to recognize the cost of application fees, lack of incentives for developers to build rental buildings and other barriers and challenges at play that prevent their industry from supporting those demands. While the need for affordable housing was discussed, some pointed to the need for regular average market rent units.

*“Not just affordable housing, we need just regular rent in the Region. All the young couples need a place to live.” —BILD Stakeholder Meeting Participant*

*“York Region does not give you a break for rental buildings. Even application fees are so much money. Yet we all know that for anyone to do a rental building, they have to qualify at a financial institute proving they will be able to pay their loan with a certain percentage of their vacancy. The Region and the municipalities aren’t playing ball.” —BILD Stakeholder Meeting Participant*

### **Finding 3: Local Municipal Housing Working Group participants prefer Mandatory Universal Declaration as the method for identifying vacant homes.**

The majority of Local Municipal Housing Working Group members agree that the Mandatory Universal Declaration method is the most appropriate for data collection

and mitigating privacy concerns. The audit process and penalty for failing to declare occupancy are components of the VHT that need further discussion.

*“I see the challenges with all three. Mandatory is the way to go as it appears the most effective but the enforcement piece will be the most challenging. Voluntary may not be as effective. I don’t know if other municipalities have the voluntary model.” —Member of Local Municipal Housing Working Group*

*“The mandatory universal declaration is a good idea. It needs a soft launch. So if they don’t declare, don’t charge them in the first year. You send a couple warnings to give people who don’t understand or know yet a chance to learn.”  
—Member of Local Municipal Housing Working Group*

#### **Finding 4: In terms of the implementation model, Local Municipal Housing Working Group members agree on a shared approach, where the Region and local municipality share responsibilities for all operating and implementation activities.**

Some municipalities expressed not having all of the resources required to administer the VHT. There was a lot of interest in tying it in with the existing billing system for property tax, as it is familiar and may be more user-friendly to York Region residents.

*“Shared. Important for the Region to take the lead, we want the same message going to everyone.” —Member of Local Municipal Housing Working Group*

*“Not my area of expertise. But we can implement it through the property tax billing that goes out. There are various mechanisms for paying those taxes. Some sort of enrollment in a property stream, then something through that mechanism for those pre-authorized or monthly payments, where you have to declare what kind of property.” —Member of Local Municipal Housing Working Group*

#### **Finding 5: Many members of the Local Municipal Housing Working Group indicated a preference to test a 1% tax rate, and reassess every year or two.**

Many participants from the Local Municipal Housing Working Group agreed with implementing a 1% tax rate on the assessed property value of vacant homes. However, there were also concerns that a low tax rate would not be effective in deterring real estate speculators.

*“1% is a good start. Wouldn’t go beyond that. See how it goes.”*

*“When looking at Vancouver moving to the 5% range, we need to view this as a baseline. We’ve seen residential equity grow much higher than 5%. In*

*Newmarket we looked at the gains since 2018. We found that with a 5% tax, developers would gladly take the fee because their revenue they gain on an annual basis is much higher than that. We should push the percentage higher than that. We might see investors snap up the properties if we don't get ahead of it."*

### **Finding 6: A clear and intentional communication plan is crucial.**

Some participants are concerned about making occupancy status declarations as simple and as accessible as possible. As some members have suggested a shared implementation approach, York Region would be responsible for consistent messaging and educating the public about the tax. Exemptions and what constitutes a vacant home will need to be very clearly defined.

*"But the devil's in the details of how it's administered and educating the public. I know I miss notices all of the time, so it's good to think about grace periods and ensure there's a transition period if we implement this." —Member of Local Municipal Housing Working Group*

*"Communication early on is key, especially those who aren't technologically savvy. It needs to happen overtime and be public in the media as well. Maybe a hybrid model of mandatory and complaint and incorporate it all in a central portal." —Member of Local Municipal Housing Working Group*

## 3.3 Public Meetings

### **Finding 1: The public is largely in support of implementing a VHT in York Region.**

They recognize that housing challenges facing the Region require action, and generally agree that this is one tool that is worthwhile pursuing. There were no dissenting voices, though some participants desire more clarity around exemptions and the definition of vacancy. There was also an acknowledgement that this tool alone would not be enough.

### **Finding 2: Markham's previous decision to forgo looking at a VHT is perceived as a potential concern.**

Many participants asked for clarity around the Region's power and authority to implement and enforce a VHT across all the lower-tier municipalities. Some shared concerns about feasibility, should Markham staff share this perspective.

*“Is it feasible for York Region to implement the VHT in Markham, if Markham council disagrees with a VHT? How would York Region staff identify ‘vacant’ without cooperation from Markham staff, and bylaw officers?” —Public Meeting 1 Participant*

### **Finding 3: The public wants to understand how the VHT will be implemented to suit the Region's needs and the nuances of each local municipality.**

Many participants asked if cottages and summer residences would be exempt from a VHT. The jurisdictional scan shared in the presentation informed them that many cities that implement a VHT consider a residence unoccupied for six months or more to be considered vacant. While there was no disagreement with any timelines provided, one participant did point to the number of seasonal residences in the Region.

*“Are seasonal properties/cottages considered vacant? Georgina has many cottage properties used for only 4 months of the year. Are such properties considered vacant?” —Public Meeting 1 Participant*

### **Finding 4: While there was little opposition to the tax, there were some concerns around its punitive nature.**

There was recognition that renting out a residential property and acting as a landlord required effort and posed a risk. Some participants questioned if there might be other systems, tools or support that better incentivized property owners or protect them when there are legitimate reasons for vacancy. Other participants pointed to the privilege of home ownership and the perceived obligation to have these properties occupied. Residents have noted homes that have been unoccupied for many years in their neighbourhood and that those present blight risks.

*“If it can be risky for owners to rent, have we explored why it’s risky as a part of the issue? The tax seems to be trying to ‘slap’ them for not renting it out, rather than rectifying the core reasons why they don’t want to rent out. I used to rent out a property and had bad tenants, and it cost me.” —Public Meeting 1 Participant*

### **Finding 5: The public wants to see more affordable housing options in their community.**

Many participants expressed support for the implementation of a VHT but emphasised the need for more deeply affordable housing options. Some were aware that unlocking supply might help the overall health of the housing supply, but that it was still not a tool to address affordable housing for the most precarious. A participant from the Affordable Housing Coalition in York Region pointed to their own survey conducted and shared that their results indicated overwhelming public support for a VHT.

*“I am happy to hear about this tax, because while it doesn’t provide affordable housing, vacant homes being filled by those who can afford them might leave other options open. We might see homes available at different tiers and having a domino effect which will support affordability, so that those on the lower tier will be available for them.” —Public Meeting 2 Participant*

### **Finding 6: Homeowners support a VHT for the purposes of disincentivizing real estate speculation, but worry circumstances beyond their control will cause the VHT to be levied against them.**

Participants were somewhat concerned that a VHT that intends to target real estate speculators might impact homeowners. They spoke of challenges with renting, and properties being vacant for reasons beyond their control.

*“How will the law protect people who fall into grey zones, who are trying to rent out their home, but no one wants to rent their home?” —Public Meeting Participant*

### **Finding 7: The public is curious about domino effects like the potential impacts on property values.**

Homeowners were curious about the potential long-term impacts of implementing a VHT, including if other jurisdictions had seen any changes in property values. They pointed to homeownership as an investment and a form of real estate speculation, even for those who live in their home, and the importance of that asset to appreciate in value for planning such as retirement. Though this group wanted to understand the implications to their financial future, they were generally supportive of implementing a VHT.



*“When Vancouver introduced the VHT, did the housing values change as a result? People’s homes are also investments, and it would be a shame to see those assets lose value as a result of this tax.” — Public Meeting 2 Participant*

### **Finding 8: The public is supportive of net revenues supporting affordable housing.**

Recognizing that a VHT helps increase supply but doesn’t necessarily directly address housing affordability, participants were generally in favour of net revenues supporting affordable housing initiatives.

*“Has it been discussed that vacant homes aren't a way to get affordable housing into the market? There seems to be a strong argument to allocate funds generated towards affordable homes.” — Public Meeting 2 Participant*

*“I generally support a VHT but I am not sure that releasing more homes will lead to more affordable housing options. I would agree that money has to go to affordable homes.” – Public Meeting 2 Participant*

## 4.0 Consultation: Next Steps

Overall, the Vacant Homes Tax has strong support in York Region, despite the tax eliciting polarising responses. Perhaps due to a firm understanding that there is an affordable housing crisis in York Region, most participants in our consultation sessions were in favour of implementing a VHT in York Region.

In terms of net revenue accrued from the VHT, most participants are in agreement and would like for those funds to support affordable housing initiatives in some capacity (such as building new affordable housing, providing rental subsidies and supporting emergency shelters).

The public would like to have access to different channels for declaring the occupancy status of their residential properties. Online is a popular option but in order to meet a wide range of accessibility needs, residents would like to be able to mail in their declaration or to submit their declaration in person.

### For Further Discussion

Most stakeholders and members of the public agree with having exemptions to the VHT, as extenuating circumstances can impact why a residential property becomes vacant. Many members of the Local Municipal Housing Working Group felt that heritage properties should not be exempt from the VHT, or if they are exempt, there needs to be additional nuance that incentivizes the restoration, maintenance and habitability of heritage properties.

The tax rate of the VHT has not been finalised. There were suggestions about starting at 1% and assessing the tax rate and its impact after a year or two of implementation.

In terms of identifying vacant homes, Mandatory Universal Declaration appears to be the preferred choice. Complaint Identification is the least popular among the BILD and Local Municipal Housing Working Group members, due to privacy and surveillance concerns. However, with members of the general public, 46.8% agree in some capacity with the complaint-based approach, while 40.3% disagree to a certain extent. A hybrid or combination approach was also suggested.

The sharing of net revenue is still up for discussion. There were suggestions about sharing the net revenue with municipalities based on the number of vacant units or property assessment value.

Most local staff representatives were in favour of a shared approach with York Region and the nine municipalities. There were discussions in favour of integrating the VHT in the property tax payment mechanisms. There were also some suggestions of involving Municipal Property Assessment Corporation in the implementation of the VHT. However, further analysis would be required to investigate revenue sharing and tax collection options.

Across the consultation process, there were questions around the cost of implementation and ongoing administration of the tax. This information was not available at the time of consultations and may have been beneficial to the stakeholders who were engaged.

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# APPENDIX A: Survey Questions

## Survey: Evaluating a Vacant Homes Tax for York Region

### About the Survey

We want to hear from you! Whether you own your home or rent, your input is an important part of our review of a potential vacant homes tax for York Region. Your voluntary participation in this 5-10 minute survey is anonymous and will help to inform the potential development of a VHT tax policy, bylaw and approach to implementation.

### [BRANCH 1: ALL USERS]

#### 1. Do you currently live in York Region?

- Yes ([go to BRANCH 5](#))
- No ([go to BRANCH 2](#))

### [BRANCH 2: INVESTMENT PROPERTY OWNER]

#### 2. Do you own residential property in York Region?

- Yes
- No ([go to BRANCH 9](#))

#### 3. How many residential units do you own in York Region?

- 1 ([go to BRANCH 3](#))
- 2 ([go to BRANCH 4](#))
- 3-5 ([go to BRANCH 4](#))
- 5-10 ([go to BRANCH 4](#))
- 10+ ([go to BRANCH 4](#))
- Prefer not to answer ([go to BRANCH 9](#))

### [BRANCH 3: SINGLE INVESTMENT PROPERTY OWNER]

#### 4. What best describes your residential property in York Region?

- House: Long-term rental
- House: Short-term or vacation rental
- House: Vacant
- Apartment/Condo: Long-term rental
- Apartment/Condo: Short term or vacation rental
- Apartment/Condo: Vacant
- Other, please specify \_\_\_\_\_

**5. What is the current occupancy status of your residential property in York Region?**

- Occupied
- Vacant
- Other, please specify \_\_\_\_\_
- Prefer not to answer

**6. What is the longest duration this residential property has been vacant in the last 5 years?**

- It hasn't been vacant in the past 5 years
- 1-3 months
- 3-6 months
- 6 months - 1 year
- 1-2 years
- 2+ years
- Prefer not to answer

**7. What was the reason for its vacancy during this time?**

- On the market to rent
- Waiting to rent
- On the market to sell
- Waiting to sell
- Renovations and/or redevelopment
- Transitioning to move in or move out
- Other, please specify \_\_\_\_\_
- Prefer not to answer

**8. Which municipality within York Region is your residential property located?**

- Aurora
- East Gwillimbury
- Georgina
- King
- Markham
- Newmarket
- Richmond Hill
- Vaughan
- Whitchurch-Stouffville
- Prefer not to answer

\*\*\*\*FOLLOWING THIS SECTION CONTINUE TO [BRANCH 9](#)\*\*\*\*

**[BRANCH 4: MULTIPLE INVESTMENT PROPERTY OWNER/NON-RESIDENT]**

9. **What best describes your residential properties in York Region?** (select all that apply)

- House: Long-term rental
- House: Short-term or vacation rental
- House: Vacant
- Apartment/Condo: Long-term rental
- Apartment/Condo: Short-term or vacation rental
- Apartment/Condo: Vacant
- Other, please specify\_\_\_\_\_

10. **What is the current status of your residential properties in York Region?** (select all that apply)

- Tenanted/Rented (including all long term occupied units)
- Short-Term Rented (eg: Airbnb, VRBO)
- On the market to rent
- Waiting to put on the market to rent
- On the market to sell
- Waiting to put on the market to sell
- Renovating to rent
- Renovating to sell
- Vacant
- Other, please describe\_\_\_\_\_
- Prefer not to answer

11. **Which municipality within York Region is your residential property located?** (select all that apply)

- Aurora
- East Gwillimbury
- Georgina
- King
- Markham
- Newmarket
- Richmond Hill
- Vaughan
- Whitchurch-Stouffville
- Prefer not to answer

\*\*\*\*FOLLOWING THIS SECTION CONTINUE TO [BRANCH 9](#)\*\*\*\*



**[BRANCH 5: YORK REGION RESIDENT]**

**12. A principal residence can be defined as the home you live in for 6 months or more in a calendar year. Based on this, is your principal residence in York Region?**

- Yes
- No ([go to BRANCH 8](#))

**13. Please enter the first three characters of the postal code for your home/principal residence.**

**14. Do you own or rent your principal residence?**

- Rent (including life leases)
- Own
- Prefer not to answer ([go to BRANCH 9](#))

**15. Do you own any other residential income properties in York Region?**

- Yes ([go to Branch 7](#))
- No ([go to Branch 9](#))
- Prefer not to answer ([go to Branch 9](#))

**[BRANCH 7: RESIDENT HOMEOWNER + PROPERTY OWNER]**

**16. How many residential units do you own in York Region?**

- 1 ([go to BRANCH 3](#))
- 2 ([go to BRANCH 4](#))
- 3-5 ([go to BRANCH 4](#))
- 5-10 ([go to BRANCH 4](#))
- 10+ ([go to BRANCH 4](#))
- Prefer not to answer ([go to BRANCH 9](#))

**[BRANCH 8: PART-TIME RESIDENT]**

**17. What best describes your living situation:**

- I own residential property in York Region where I live for less than 6 months in a calendar year
- I rent residential property in York Region where I live for less than 6 months in a year
- Other, please describe: \_\_\_\_\_

**18. What best describes your residential property when not occupied by you?**

- Tenanted/Rented
- Vacant
- Other, please describe \_\_\_\_\_

**19. Which municipality within York Region is your residential property located?**

- Aurora
- East Gwillimbury
- Georgina
- King
- Markham
- Newmarket
- Richmond Hill
- Vaughan
- Whitchurch-Stouffville
- Prefer not to answer

\*\*\*\*FOLLOWING THIS SECTION CONTINUE TO [BRANCH 9](#)\*\*\*\*

**[BRANCH 9: ABOUT THE VHT]**

**20. To what extent do you agree or disagree with the following statement?**

	Strongly Agree	Somewhat Agree	Neutral Somewhat	Somewhat Disagree	Strongly Disagree	Prefer not to answer	Don't Know
York Region is facing challenges with housing affordability.	●	●	●	●	●	●	

**21. [Optional] Please elaborate on your answer.**

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22. Like many rapidly growing regions, York Region attracts real estate speculation, with investors sometimes purchasing residential properties they have no intention of living in or renting out. This can limit the availability of housing, and in certain cases a decrease in the housing supply. Some governments (such as the City of Toronto and City of Vancouver) have introduced a vacant homes tax to encourage owners to sell or rent them out. **To what extent do you agree or disagree with the following statement?**

	Strongly Agree	Somewhat Agree	Neutral Somewhat	Somewhat Disagree	Strongly Disagree	Prefer not to answer	Don't Know
York Region should implement a vacant homes tax.	●	●	●	●	●	●	

**23. [Optional] Please elaborate on your answer.**

---

**24. If York Region were to introduce a Vacant Homes Tax, how should any revenue generated be used?**

- Housing initiatives and programs (e.g., building new affordable housing, providing rent supplements, supporting emergency shelters, etc.)
- General purposes (e.g., to support other municipal programs and services offered within York Region, etc.)
- Other, please specify\_\_\_\_\_

**25. [Optional] Please elaborate on your answer.**

---

**26. If York Region were to introduce a Vacant Homes Tax, how long should a property be vacant in a calendar year before it is subject to a Vacant Homes Tax?**

- 3 months
- 6 months
- 9 months
- 12 months
- Other, please specify\_\_\_\_\_
- I don't think vacant homes should be taxed

27. **Some governments have granted exemptions from a vacant homes tax for properties left vacant due to certain circumstances. Select all exemptions from the vacant homes tax that you would support.** *(multiple selections allowed)*

- Vacant due to renovations
- Vacant due to the death of the owner(s)
- Vacant because the occupant was residing in a healthcare facility for medical care
- Vacant because it is under court order prohibiting the owners from selling, occupying, or renting the property
- Vacant and designated as a heritage property
- Vacant due to ongoing legal processes such as transfer of ownership
- Vacant because it is subject to restrictions or prohibitions on sale
- Vacant for a period of time because the principal resident lives outside of York Region and requires property for employment purposes
- Vacant due to seasonal use
- Vacant due to extenuating circumstances (e.g., pandemic, natural disaster)
- Vacant because it's used for short term rentals (e.g., Airbnb, VRBO)
- There should be no exemptions to the vacant homes tax
- Other, please specify

28. **If York Region were to implement an annual vacant homes tax, what tax rate should be applied?**

- None, I don't think the municipality should tax vacant homes
- Less than 0.5% of assessed property value (\$2,500 for a home assessed at \$500,000)
- 1% of the assessed property value (\$5,000 for a home assessed at \$500,000)
- Between 1% to 2% of the assessed property value (\$5,000 to \$10,000 for a home assessed at \$500,000)
- Between 2% and 4% of the assessed property value (\$10,000 to \$20,000 for a home assessed at \$500,000)
- More than 4% of the assessed property value (\$20,000 or more for a home assessed at \$500,000)

**29. There are three options that might be used in York Region to identify vacant homes. For each option, please let us know your level of support.**

*Due to privacy laws, York Region is unable to use information from water or hydro bills to identify vacant homes.*

	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree	Prefer not to answer	Don't Know
<p><b>York Region should use Mandatory Universal Declaration to identify vacant homes.</b></p> <p>Mandatory Universal Declaration: Residential property owners in York Region would be required to declare to the Region if their home is occupied or vacant each year. If property owners do not declare vacancy status to the Region, they would automatically be taxed for the VHT.</p>	•	•	•	•	•	•	•
<p><b>York Region should use Complaint Identification to identify vacant homes.</b></p> <p>Complaint Identification: The Region would only be able to identify a vacant property if they are notified through a tip or a complaint.</p>	•	•	•	•	•	•	•

	Strongly Agree	Somewhat Agree	Neutral	Somewhat Disagree	Strongly Disagree	Prefer not to answer	Don't Know
<p><b>York Region should use Voluntary Self-Identification to identify vacant homes.</b></p> <p>Voluntary Self-Identification: Residential property owners in York Region self-identify vacant units and must declare if they own a vacant property each year. If a property owner does not declare their vacancy status, the property would be assumed to be occupied.</p>	●	●	●	●	●	●	●

**30. [Optional] Please elaborate on your answer.**

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**31. If York Region were to implement an annual vacant homes tax, what would be your preferred method to submit the occupancy status declaration for your residential property to the Region?**

- Online
- In person
- Via post/mail
- Other, please specify \_\_\_\_\_

## [DEMOGRAPHICS]

As we collect input for this study, it's important for us to have an understanding of who is participating and providing feedback through this process. This helps us ensure we are hearing a diversity of perspectives and best serving a diversity of people across York Region. We don't need your name, but it would be helpful to hear the following information about you.

**32. Please enter the first three digits of the postal code for your principal residence: \_\_\_\_\_ If principal residence is outside of Canada, please indicate country.**

**33. What was your total household income before taxes last year?**

- 0 - \$24,999
- \$25,000 - \$49,999
- \$50,000 - \$74,999
- \$75,000 - \$99,999
- \$100,000 - 149,999
- \$150,000 or more
- Don't know
- Prefer not to answer

**34. What is your age?**

- 17 years old or younger
- 18 to 24 years
- 25 to 34 years
- 35 to 44 years
- 45 to 54 years
- 55 to 64 years
- 65 to 74 years
- 75 and older
- Prefer not to answer

**35. Did you immigrate to Canada within the last 5 years?**

- Yes
- No
- Prefer not to answer

# APPENDIX B: Overall Survey Results

## Overall Survey Demographics

Of the respondents who left an answer:

- 25.9% of respondents live in Markham.
- 16.5% live in Vaughan.
- 16.3% live in Richmond Hill.
- 16.1% live in Newmarket.
- 6.8% live in Aurora.
- 5.5% live in East Gwillimbury.
- 5.7% live in Georgina.
- 3.4% live in Whitchurch-Stouffville.
- 0.8% live in King.
- 3.0% do not reside in York Region.

Of the respondents who answered, a large majority had a high total household income before taxes last year.

- 28.5% of respondents earned more \$150,000 or more last year, before taxes.
- 24.6% preferred not to disclose their gross household income from last year.
- 18.8% earned \$100,000 to \$149,000 last year, before taxes.
- 10.2% earned \$75,000 to \$99,000 last year, before taxes.
- 8.7% earned \$50,000 to \$74,999 last year, before taxes.
- 4.4% earned \$25,000 to \$49,999 last year, before taxes.
- 2.2% earned \$24,999 or less last year, before taxes.
- 1.9% don't know their gross household income last year, before taxes.

The survey responses represented people across a wide range of age groups.

- 20.4% were ages 35 to 44.
- 18.2% were ages 45 to 54.
- 16.8% were ages 25 to 34.
- 15.3% were ages 55 to 64.
- 12.3% were ages 65 to 74.
- 3.8% were ages 18 to 24.
- 3.6% were ages 75 and older.
- 9.2% preferred not to reveal their age.

The majority of survey respondents are not recent immigrants to Canada.

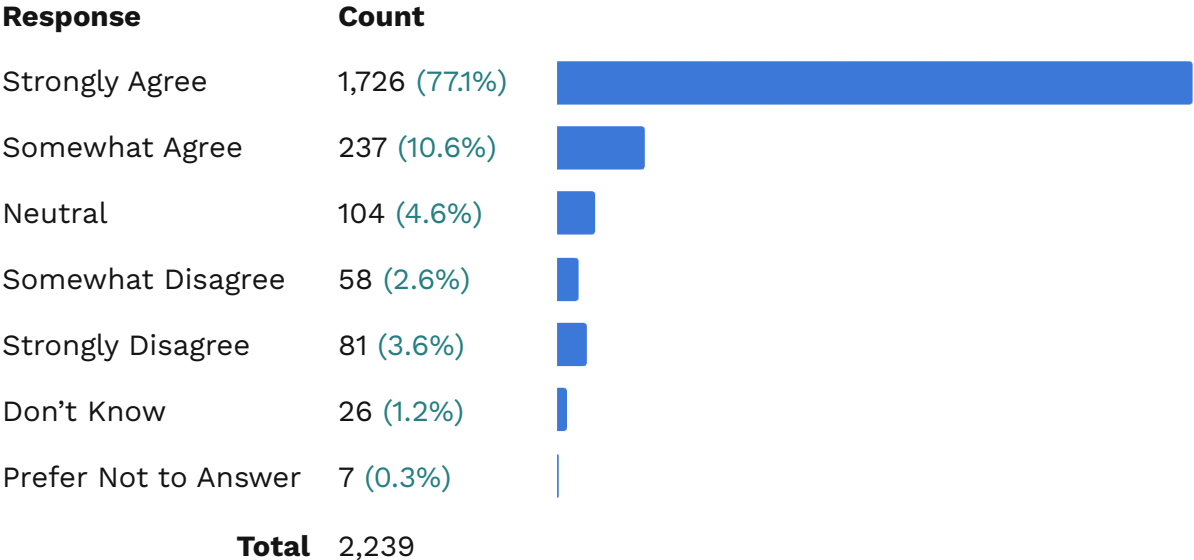
- 93% of respondents are not recent immigrants to Canada.
- 2.9% of respondents had immigrated to Canada within the last 5 years.
- 4.1% preferred not to disclose whether they are a recent immigrant.



# Overall Survey Responses to Components of the Vacant Homes Tax

## Housing Affordability

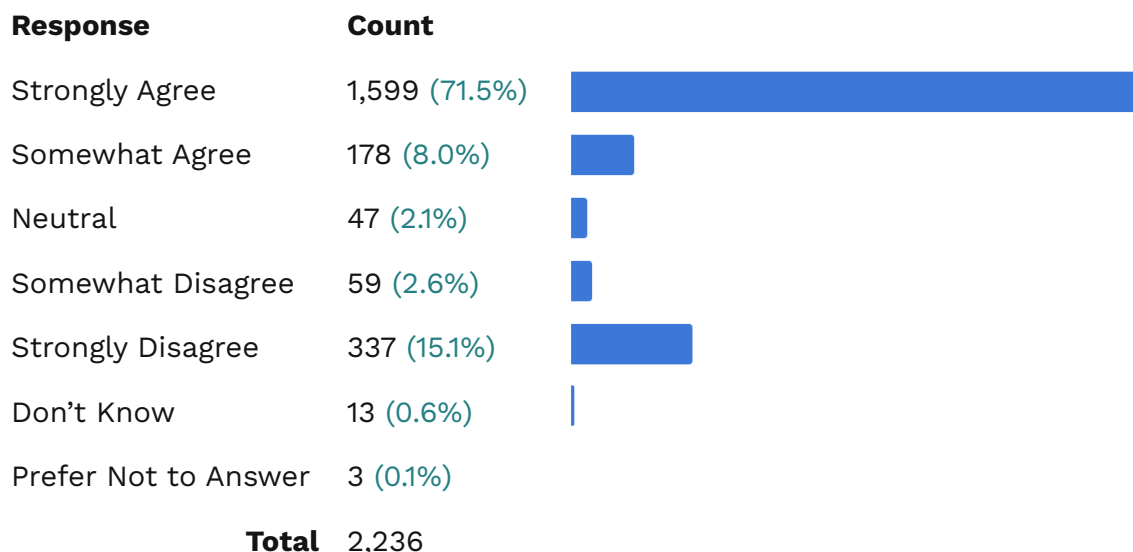
“York Region is facing challenges with housing affordability.”



**Figure 4:** Graph indicating responses when asked to indicate their level of support for the statement “York Region is facing challenges with housing affordability.”

## Introduction of the Vacant Homes Tax

“York Region should implement a Vacant Homes Tax.”



**Figure 5:** Graph indicating responses when asked to indicate their level of support for the statement “York Region should implement a Vacant Homes Tax.”

Table 1 Survey responses to “Please elaborate on your answer (optional)” Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.
1. Do not allow foreign buyers to purchase residential properties. 2. Put a limit on how many residential properties a real estate agent can own because they have an unfair advantage over the general public. 3. Strongly enforce all the rules and close all the "loopholes".
1. Local house prices are not in line with local wages. 2. If York has to stay competitive, housing prices will have to be more affordable. 3. Newer immigrants and young families who help with generating additional tax revenues will look elsewhere if house prices stay unaffordable. 4. Future of housing prices looks very grim for current youth who have to stay with parents for longer or look for housing in other regions which separates families. The impact of all of the above is because of someone who doesn't want to live in our Region but wants to generate profits selfishly? No thanks! Let local housing remain only for people and families who are interested in living here and in developing our vibrant communities.
10 years ago, 5 of my next door neighbours were owners and live there. Now they are all sold to investors. The house either sits there empty, or is rented out.
2 homes behind us have been unoccupied for most of the last few years. One is kept up, the other is not, and even has a pool unopened for several years.
2017 to 2020 I was renting a home in Markham. In that period, I have seen many empty properties in my neighbourhood that were kept vacant as investment property. This was artificially raising both rental prices and the sale prices in the area.
60 or 600 houses, what's the possible gain?

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

75% of homes here are investor owned, mostly foreign ownership. Just go see a house up for sale. These investors can carry this for as long as they want with minimal costs in order to get the inflated price they're asking for. No rules no regulations and OREA or Rico don't do squat in placing rules to eliminate blind bidding or multiple offer sale tactics.

8 out of 18 houses on our street are vacant and some have been vacant for up to 5 years.

A basic human right should not be subjected to market speculation and greedy investors.

A confiscatory tax will not increase housing stock. Therefore, why do it except to be seen as “doing something”? It's a cynical political ploy. Rather than ask my opinion, how about proving empirically that it might help? Guessing it can't be proven.

A home on my street was vacant for over 4 years. No one was maintaining the property. It is owned by a family who is buying real estate in Canada to invest money outside of their country. The Town has had to cut the lawn multiple times due to their lack of maintenance, costing taxpayers' money. Yes, it would be billed back but it is costing staff time to address the on-going issue. In addition, the unsightly look of an otherwise ‘abandoned house’ brings the look of a neighbourhood down. Picture mouldy siding, half fallen off rain gutters, a broken fence from wind storms that was never repaired. Thankfully this particular example is now rented out to a lovely older couple but the issue still stands.

A house should be a place to live - not just an investment.

A housing supply shortage is not caused by vacant houses. It's caused by lack of construction caused by municipal red tape taking years to get housing started and built. A vacant house doesn't solve these problems. Taxing a vacant house doesn't solve these problems. Building multi-family buildings, accessory apartments and garden suites solves these problems. In York Region, the Greenbelt prevents construction of hundreds of thousands of new homes. That solves these problems. How would you check to see if my house is vacant anyway?

A person who owns a property has the right to use or not use it as he pleases. In the case of real estate, the municipality collects the same property tax either way, so any additional "non-use" tax is discriminatory.

A significant portion of houses and condos on the market are sitting and doing nothing but rotting in the midst of a housing affordability crisis. That's insane.

A similar tax should be applied to commercial properties as well, particularly on-street storefronts (as opposed to malls).

A solution for a non-existent problem!

A tax on properties in York Region will have zero impact on affordability of rentals and I can't imagine that the money collected would actually be used to create affordable housing units; either for sale or rent.

A tax on vacant homes would incentive owners to either rent or put the property up for sale. Both of which could potentially help make renting/buying a home more affordable due to more supply on the market.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

A vacancy tax would be expensive, unfair, and ineffective.

A vacant homes tax appears to be a viable option that might make more residences available.

A vacant homes tax is a distraction from the real issue - housing supply. There are many legitimate reasons for homes to be vacant, including being between tenants, renovations, unexpected life events, and others. There are no legitimate reasons why Regional or municipal policy restricts gentle density from occurring on single-family lots, or imposes myriad taxes and administrative delays that increase the cost of housing.

A vacant homes tax is only one of the many tools available to York Region to address this problem. Other alternatives should be considered first. For example, reduce/eliminate development charges for affordable housing. Develop rent control programs for affordable housing. Require developers to assign 10% of all developments to affordable housing or pay “cash in lieu”. Some York Region municipalities still use this outdated concept for environment trade offs, which must be eliminated, however, it may be useful for affordable housing.

A vacant homes tax will do nothing to help people in need. Just build so many units that even if there was some investment buying, it wouldn't make an impact. Or just have money go into building affordable housing instead of mixed income units that only help those who actually can afford 85% rent and so aren't really struggling.

A vacant homes tax would help but this could probably be circumvented through renting.

A Vacant Homes Tax won't force owners to rent out vacant properties. If they don't want tenants, they'll merely pay the tax and write off the expense. It may be more prudent to leave it vacant than to risk getting a bad tenant, and have it take over a year to evict them because the LTB is so backed up. You can't dictate what an individual does with an asset. What about all the people who have significant amounts in the bank in cash? Are you going to push them to invest to stimulate the stock market? How many homes in York Region are actually vacant? Is this number even high enough that if they were all occupied, it would even come close to resolving the housing shortage?

A vacant homes tax would unfairly punish people like cottage owners who are not contributing to the problem. The tax could easily be circumvented (for example, saying one of your children lives at the house).

A vacant house is a wasted asset; it also leads usually to a lack of maintenance and upkeep.

A vacant property tax would be a slight incentive for investors to rent out their home but not all investors want to be landlords. I see homes being purchased and new homeowners with very large mortgages putting that cost onto renters. This is not a good investment as you are relying on decent tenants to not take advantage of Ontario's current landlord and tenant act, which can see a landlord seeing months go by with tenant disputes. My neighbour just went through this and has subsequently sold the property.

A waste of resources for which many people demand.

Additional tax on rental homes.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Additional taxation, specifically targeted or not, carries additional overhead and administrative burdens. The juice is not worth the squeeze. No one who owns more than one home wants to have it empty, it's purely punitive. If you want to do anything, it should be incentivizing the creation of multi-family homes / multi-unit dedicated rental buildings through zoning changes.

Address the problem through more houses. Not a money grab by politicians.

Adjacent house has been vacant for 3 years, exterior grounds not maintained and an eyesore devaluing the entire area.

Affordability in housing needs to be addressed by all levels of government. By implementing this tax, it is a great step forward by the Regional government!

Affordable housing is difficult to find for young people trying to move out.

Affordable housing is not just lower cost rental housing nor having a high interest rate to suppress the real estate climb but to allow citizens who ever had a job a chance to start their mortgage or a senior could scale down their house without paying more than 400K for a 1 bedroom apartment.

After a reasonable time period, maybe 6 months. If you aren't living in it, sell it or rent it.

Again I feel this is a penalty for people having other homes. We work hard to afford a secondary home for whatever purpose and now you want us to be taxed.

All my friends have had to move in with their parents or get multiple roommates in order to stay in York Region.

Allow for more density through the missing middle of zoning. Approve zoning for development faster to allow for more housing (including that of affordable housing). Vacant homes tax is just another source of income for the government and does not help with the housing crisis at all.

Allowing reasonable time for estate settlement etc.

Also a tax on homes that are rented.

Also believe homes that are multiple rentals (i.e., those with basement apartments) should pay more taxes due to the additional strain on the infrastructure and services.

Also need tax on developers who are sitting on land ready for development but waiting for higher prices.

Although I understand it's an investment if you have the money, but we have too many people who don't even live in Ontario, let alone York Region, buying property in York Region. With a tax it shouldn't include those who live in Ontario (primary residence).

Although not the root of the affordability issue, investors' speculation is a contributor, in my opinion, to the lack of available housing in York Region. Some houses are left with no occupants (we have all seen those houses with no activity and no cut grass for what seems like years). This behaviour should not be tolerated or allowed where we are trying to build communities that actually HOUSE residents, rather than for investors parking their funds

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

into an ‘asset class’. We need more supply. Adding a vacant homes tax would at best reduce those vacant homes and at worst penalize speculators for taking housing away from someone/a family who would otherwise be an active member(s) of the community.

And also petition the province to raise/double ODSP & OW, as other municipalities are.

Any home owned by any foreign national should be taxed 30%, any home that is with no people living in it should be taxed 25%.

Any tax must be 100% directed to affordable housing projects with a lean management structure and not to support the bloated York Region administration which wastes millions of tax dollars on useless functions.

Any tax would need to be significant to actually have an impact in deterring the owner from keeping it vacant. Owners who can afford to keep additional properties vacant can also afford an insignificant tax.

Anyone who owns property and pays all associated costs should not be taxed if they don't live there as a principal residence.

Anyone who purchases a home in Richmond Hill should either live in it or it should be rented out; it should never be left unoccupied and therefore a tax should be implemented.

Apart from this, only one principal residence should be allowed. No multiple properties.

As a soon to be divorced working mother (I worked for York Region full time for 16 years)- I will not be able to afford to buy a house on my own. I will not even be able to rent a house at over \$3000 per month for a 3 bedroom house! I may be forced to move out of the Region.

At 32, my wife and I cannot afford a home within 1.5 hours of our place of work. We both make good salaries and do not have children or extra expenses. A vacant homes tax would benefit people in our position to make buying a home more affordable.

At a time when people can't afford comfortable accommodation...it is immoral for spaces to remain empty. Even plazas like Wellington and Leslie have huge big box stores that could be adapted for living. people wouldn't even need transportation..everything they need is right there!

At present 'tenants' and/or renter's have all the rights. The owner has to jump through hoops to get rid of a tenant. The rules to evict, collect past due rent and damage is astronomical. Until these rules change, I think citizens of the country should be able to own and have their 2nd, 3rd, 4th home vacant if they so wish.

At this point in time when people are looking for housing there should not be vacant houses while owners are waiting for a better deal.

Average people, especially young people who don't come from rich families, immigrants, and the elderly can't find places to live. The affordability crisis is out of control.

Ban Airbnb and short term rentals. Add a 30% vacancy tax.

Based on Vancouver's implementation of this program, I believed it served as a deterrent for speculation (which took houses out of both the sales and rental inventory) which I believe is

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

essential. Unmentioned has been the impact vacant homes have on neighbourhoods. These properties are often poorly maintained, particularly when it comes to yard and garden maintenance. This impacts the quality of neighbourhoods for homeowners/residents. Empty homes also encourage vandalism.

Be the community you want to nourish.

Becoming a bad trend. Empty homes are a problem as well, typically an eyesore. Absentee owners don't care about the community.

Besides the fact that empty homes are usually not maintained and look worn down, there is a devastating housing crisis.

Between inflation and low wages, few can afford a (relatively) modestly-priced home.

Bigger issue is the condition of vacant housing. Lawns uncut, rodent issues, etc. it brings down the look of otherwise wonderful neighbourhoods. But money from the tax into actual enforcement and forced care of these properties.

Build more. Reduce the Greenbelt. Increased taxation is not the answer.

Builders only build a million dollar house that is not affordable to most people who need shelters. If people can afford a secondary housing as investment, they should be able to pay extra tax.

Businesses should not be allowed to own houses.

Buying a property for investment purposes only can drive up the cost of housing and make it hard for anyone to own a home.

Buying houses as investment (not to live in) makes the rich richer and denies our young people who are starting out a chance to own their own home.

By encouraging owners of vacant homes to rent or sell their home, more people will have access to housing. It might bring down the high price of renting as well, once there are more homes available for rent.

Can visibly notice several vacant houses around this area that could be put to better use.

Can't afford a home (first time home buyer).

Can't just rent out to any tenant. Impossible to remove a non paying tenant that also damages property. No recourse to recover losses. Better to let it sit empty than you get damaged.

City should get more rules to protect landlord benefits.

Common sense. More available housing = more affordable housing.

Concerned that any one with a cottage would have to pay extremely high amounts and this tax would cost more to administer than it would raise.

Corporate & foreign owners should be banned.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Corporate # company's, are controlling the market, I do not think we have a housing shortage. It is pure unregulated greed.

Corporations and criminal activity bring money into the real estate sector... drives prices up and it makes housing unaffordable for most people on regular incomes.

Corporations buying up housing stock is a larger problem than vacant homes. This is arguably a higher priority issue.

Corporations need to be banned from purchasing residential homes in York Region outright.

Could look into other means for solving housing affordability, e.g. easing zoning amendment to allow semi-detached or townhouse in existing single detached lot. Vacant homes tax would create a burden for Canadian residents to consider purchasing a seasonal-use home or a home for work purposes in another city, and this adversely impacts the overall economy. Economy is good when money circulates within the system, not sitting in one's pocket.

Current law/regulation protects tenants much more than landlords, then tenants easily refuse paying rental. Rental increase is much lower than inflation. Many rentals are in red profits.

Currently living next door to 2 empty houses, one of which was recently converted into a business, the other has remained empty since I moved into my house back in 2014. Caretakers take care of the empty house but no one lives there, it would be better for the population of Canada if houses were used for residences. Too many are either empty or being used as a head office for a business (that is usually empty too). Main Street North is a good example of the problems with empty houses.

Definitely and also the yards should be maintained on these properties and billed above the property taxes.

Depending on the details, e.g., how do you define if a home is vacant?

Depends on how long the home has to be vacant to attract the tax.

Depends on tax program design.

Depends on the amount.

Depends on the definition of vacancy. **[x 2]**

Discourage speculators.

Do not create any additional taxation for homeowners -it is punitive. Focus on building affordable housing Join the mini house prefab house movement. Smaller units are fantastic for our senior population as well.

Do something. This is unfair.

Do we have data on how many homes in York Region are vacant? Is this really an issue for us?



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Does this include houses considered uninhabitable and who makes those decisions?

Doesn't it make sense another way of taxing people?

Don't believe vacant housing is a main cause of the lack of affordable housing.

Don't agree with interference with private ownership unless I am causing unnecessary distress to neighbours.

Don't know of any vacant houses in my neighbourhood, they should make the process to get a house built faster.

Don't punish folks for other people's lack of initiative.

Due to the current high interest rate situation, an extra punishment for those homeowners who are seeking tenants is now reasonable. Once they find they are not only able to afford their mortgage and face extra charge from the government, York Region's eastern market will face more challenges. It also harms our economy.

Each year I observe an increasing number of empty homes with overgrown lots in my neighbourhood, presumably owned by speculators and investors. My children, in their early forties with university education and well paid jobs cannot afford to live here!

Efforts to increase "affordable" options in York Region have been limited to increase in the number of row houses. With these houses now also selling for \$1M+ the Region needs more purpose built rental, high density condos and mixed unit communities. A vacant homes tax could help but owning in York Region is becoming increasingly impossible for middle-income families looking to enter the housing market.

Eliminating the incentive to make what could be a home, a business proposition, could help more people get into the housing market. Affordable housing should be a human right, not a line item in a business proposal.

Emergency services.

Empty homes are unkempt, have a negative effect on neighbourhoods and could be used for rental housing.

Empty homes lacking maintenance.

Empty homes may not be the only reason for increasing housing prices. Taxes on multiple-property owners makes more sense.

Empty homes serve no one except the people that sell it, who might not even be part of the community.

Empty house on my street. It costs us neighbours time and money to maintain this property because otherwise it's a garbage dump.

Empty houses are not good for neighbourhoods. They neglect their property and neighbourhood cohesion.

Empty houses cause home prices to rise.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Empty houses negatively affect the look of a community but most importantly, the feel of it. Empty houses inhibit community engagement with neighbours. And if owners are not stakeholders in community building, then there is little incentive to reach out to improve the municipality. Thank you for embarking on this process to make owning a house in York Region something to be proud of, not just something to make money off of.

Empty houses not only push prices up but they change the neighbourhood. They are often not well maintained and they deprive families of options to live in family oriented neighbourhoods.

Empty houses should be utilised - either rented or sold. No Airbnbs.

Enforcement should be limited to reports from neighbours (like an anonymous website form). Don't waste time and money on trying to find vacant houses, just let the community provide that info.

Enough homes in the area.

Every little thing will help increase available homes.

Everyone I know can point out houses on their street with no one in them, and yet rentals were hard to find and even harder to secure, even at astronomical rates.

Everyone should be able to at least afford one home. Anything more than one is a luxury.

Extreme caution should be taken before introducing any new taxes. It may create more problems than it solves.

Exude heavy vacant homes tax (50%) to allow Canadians / permanent residents the chance to buy property for a fair market price.

Families are being priced out. In addition to a vacant homes tax, there needs to be stricter regulations on foreign buyers and rental companies outbidding taxpayers actually using the residences they live in.

Far too many investment properties are sitting empty while people struggle to find housing to buy or to rent.

Far too many out of country owners & the houses sit empty year round ... ALSO ... The properties aren't kept up either. It's not fair to other residents in the area.

Far too many vacant properties in my community. No yard upkeep.

Finding a place to rent in Markham is difficult and with basement rentals being banned, makes it even harder as there's not a lot of purpose built rentals.

First of all, there should be a law against non-Canadians purchasing property. There is too much foreign investment. We should be like the Bahamas and Philippines. Secondly, no assignments. Too many real estate agents and other investors are scooping up new builds and assigning them before they close. Lastly, we need a vacant homes tax.

First off, find out by survey why people feel that they need to buy a house and leave it vacant (foreign ownership or domestic)... probable answer will be the dysfunctionality of the

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Landlord and Tenant Board and the Residential Act. Currently I am a landlord in a registered duplex.

Fix the LTB and make it easier to put in a legal secondary suite and that would solve the problem.

For homes vacant for more than 8 consecutive months, have a vacancy tax. This allows time to find a tenant.

For how long must it be vacant before being taxed? What if a homeowner is moving and there is an overlap of time while getting the other property ready to move into?

For the bulk of 2021 and the first half of 2022, the houses on both sides of me and the two houses across the street were ALL empty. Thankfully, now they are occupied. This is ridiculous.

For young people who have lived in York Region their whole life, it has become nearly impossible to rent or own a home close to where we work and have built communities. Stricter measures for those driving up the housing costs and reducing supply for their own monetary gain is necessary for those that live and have given their lives in this community.

Ford and other people like him are building houses and condos. Consequently, people from overseas buy these houses as investments and leave them empty. In return, we Ontarians pay the price.

Foreign buyers are purchasing homes for whatever reason where they don't live in the house for periods of time. Their unkempt homes are also an eye sore to the curb appeal of the neighbourhood.

Foreign investment should be banned.

Foreign investors are destroying the chances of acquiring property. People who have lived in York Region their entire lives can't afford to live here anymore. It's sad.

Foreign ownership of an empty residence leads to unkept property

Frankly the reasons for speculation started was due to the real estate agents and all those flip your home shows. You should tax the agents more and also the companies flipping homes. Many are pawns to them and the government catering to them because it results in more getting paid to the government everytime a house is flipped. Isn't that correct?

From my condo, I can see an entire three floors where the lights never turn on. This leads me to believe the owners are not in the city, and the units are vacant. If a tax was levied, some of these units would be rented out.

Government has caused this because of overspending and inflation. And now what to implement more tax?

Government has no right controlling people's property. If they want additional units, they have to provide them. Houses and areas are being destroyed with rooming houses and in-fill, not to accommodate people, but for investors and developers to make a profit.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Government needs to stop resorting to "look good feel good" policies where impact is minimal. Housing supply will not suddenly increase when a tax is introduced. Vacant homes tax will only increase the costs, which will ultimately increase the price of the house leading to even less availability.

Government needs to take its nose out of people's business.

Government should ease steps of getting building permits for developers and builders so they can build new houses faster and in bigger quantities. Government cannot solve people's problems by taking more money (by adding more taxes) from other people. Those who have more than one property, pay enough taxes, interest and other fees.

Government should have no business with private property.

Government should stay out of the market. It always backfires.

GTA is relatively more affordable than any other first tier city in the world. The Canadian economy is also held on by a string to the real estate market.

Have Toronto and Vancouver's plans been reviewed? How much are they taking in from this tax? I'm not sure vacant homes are as big a problem in York Region.

Having a home vacant means that the cost of rent is high because of low supply. There also needs to be rent control as the rents are basically paying the mortgages of owners. With inflation increasing rent is going to be a challenge.

Having done the census around this area, too many houses are left empty either due to too high of a renting cost or house owners unwilling to part with the house due to no one willing to buy at the exorbitant price they want (trying to make money off their purchase).

Having houses sit empty is a problem not only impacts affordable housing but neighbourhoods as well. I don't want empty houses in my neighbourhood and those that choose to do this can definitely afford a vacant house tax.

Having lived in a condo, I was astounded at how many were empty investment units. We need our built properties to be homes for families. People are struggling to find a place to live and as a result of this, one of the factors that makes rent skyrocket...not that our new-builds have any protection for that anyway.

Home next door has been vacant for almost 4 years and owners live elsewhere while under construction.

Home owners are already paying property tax so why are they being punished for owning a second home? This is against constitutional rights.

Home ownership should be accessible for all. Having a roof over your head is a necessity, not a privilege. Tax the rich. Aggressively.

Homeless will become a bigger issue than it already is. Not enough affordable housing for seniors.

Homes are a necessity, not a gambling chip.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Homes are commodities like cars, not investments. People deserve affordable places to live. Build subdivisions and rental property that are not "luxury". Homes are not a luxury, they are a commodity. They build luxury cars and economy cars. Why have we stopped building economy houses?

Homes are essential to life and shouldn't be used as an investment opportunity!

Homes are for living in and should not be used as a piggy bank for non-principal owners.

Homes are more of an investment than a place for people to live. York Region should focus on community and ensuring homes of all values exist for residents. My wife and I will probably be leaving York Region to seek more affordable housing. Unless effort is put into making more affordable and community driven places to live. Including Vacant Home Tax, and alternative (and sustainable) secondary dwellings are affordable and uncomplicated to build; such as garden homes, tiny homes, and laneway houses.

Homes are not investment products to be collected and speculated on.

Homes are to be lived in not treated as a casino the way they are currently being treated.

Homes bought on speculation which remain vacant are contributing to the housing shortage and inaccessibility for people even to rent. If you can afford multiple homes, you can afford a vacant tax... the taxes should increase as per the number of vacant homes owned.

Homes need to be lived in. Speculation has caused increased home prices and taken away community feel from neighbourhoods. Homes and lawns are neglected while owners ignore their responsibilities.

Homes pending construction, variance approvals or listed for sale that are left vacant for long periods of time should be taxed.

Homes should be at least lived in and not be empty. At least in some way help the housing issue.

Homes should be discouraged to sit unvacated in any way possible. A tax should be one of those tools to discourage people buying homes with no intention of living in them.

Homes should be for families.

Homes should be for living in, not a financial asset plan based on property speculation. While this doesn't fully address that issue, it's a good first step.

Homes should be for people to live in rather than left empty for the hopes of an increase in house prices. Owners that do not rent out their extra houses have absolutely no interest in what we need as a community to ease the housing crisis. It also begs the question on whether these types of owners are laundering money from illegal activities. If a criminal wants to park their money, what better way than to buy a house and wait to sell?

Homes should be homes and NOT investments.

Homes should be lived in, not just investment. Young adults cannot afford to buy where they grew up and begin their careers.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Homes should be made available for people who live and work in York Region. Vacant home tax will deter investors from using housing for profit. Housing is a basic human right - it should be accessible to all.

Homes should be occupied and not just investments to park money in - if you can park money in real estate, you should pay more so the money can be put towards achieving affordable housing.

Homes should not be held empty as people can't find a place to live.

Homes should not be sitting vacant for any reason.

Homes should not be vacant, period!

Homes sitting vacant keep people on the streets [homeless].

Homes under estate should be excluded if the estate has not been resolved; sometimes this can go on for decades.

House across the street from us is vacant and is in need of attention. Makes the neighbourhood a mess.

House down the street has been vacant for years. I think this just raises the price of houses because there is less stock on hand.

House is for living, not for investment.

House nearby has been empty for several years. Sad that someone could be living there.

House prices (for both ownership and rent) in York Region continue to be some of the highest prices in Ontario making it more challenging to live here for most people. Some homes even within my own neighbourhood seem abandoned and perhaps adding a vacant tax, would encourage these homeowners to rent them for profit. Win for the homeowner, win for the renter.

House prices are expensive in York Region making it very difficult for new entrants. With the rental market sparse, this limits families struggling to live in York Region.

House prices have risen quickly. Pricing all but the wealthy out of owning their own shelter. Rents are high and again rising quickly. These should be capped. House prices and rent limits should be legislated.

Houses are for living and should never be allowed to be used as a commodity or a vehicle for investment. As far as I'm concerned, there should be an exponential increase of taxation for every additional property people own outside their primary residence. Nobody needs 2 homes!

Houses are for living in. Treating them as an item to be hoarded removes a critical public resource and is contrary to the public good.

Houses are not affordable and renting in York Region isn't affordable either.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Houses are private property. Owners paid with their own money. Owners have the right to decide what to do with their own property. They are not running a charity organization. It is against the constitution to force people on how to use their private property. Besides, current laws do not protect landlords' interest fairly.

Houses should not be left sitting empty when there is a shortage of rental properties. Some of these properties are unkept and would be better kept if someone lived in them. Please implement a vacancy tax.

Housing affordability crisis is impacted by many factors. Vacant residential properties are a small factor. With increasing land development costs from municipalities and cost of land, these expenses are downloaded onto the “consumers” from builders. Additionally, the process for permit approvals in the cities takes months and sometimes years. This affects the speed at which housing can be built for consumers, thus affecting availability and access.

Housing affordability is at a crisis point. Vacancy tax is a good starting point but please also consider more aggressive and direct tactics also.

Housing affordability is only an issue for those who have not yet entered the market. But once you are in the market, then it's not an issue. If you are a senior, then it can actually be good because you can sell your house and retire with a nice sum of money. Therefore, it only affects a subset of the population. My reason for saying that York Region should implement a Vacant Homes Tax is that it's nice to live in neighbourhoods where there are people living inside houses. People drive communities. Not much fun if the houses are sitting empty, then what kind of a neighbourhood community do you have left?

Housing affordability must be addressed. The number of people that commute into York Region to work needs to be reduced to help with sustainability and environmental challenges. Our children should be able to afford to live in York Region but I am afraid that most cannot.

Housing as an economic asset creates worsening financial conditions for regular people.

Housing as an investment should be heavily disincentivized. It should primarily be seen as a place for people to live, and a tax would help shift the public's perception in that direction.

Housing crisis is destroying lives while speculators are getting rich by treating residential real estate as a trendy stock. It has to stop by any means necessary.

Housing is a basic necessity. There should be limits to profit over affordable housing.

Housing is a human right (in the UDHR). It should be affordable for everyone. No one should be allowed to speculate on an essential right such as housing. We need to ban the owning of more than 3 properties by any person or company (1 principal residence, 1 vacation residence, and 1 rental maximum) and implement significant vacant homes taxes to eliminate speculation and increase supply.

Housing is becoming more and more unattainable for the younger demographic. Many homes in Markham are unoccupied and could be rented out to increase the supply of housing.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Housing is becoming VERY unaffordable. There is a lot of vacant housing as investment, which is not beneficial to the residents of York Region. This needs to be addressed to ensure everyone can afford to buy or even rent a home.

Housing is for living, not for flipping.

Housing is going to be the biggest crisis besides global warming and tackling this matter needs to be proactive rather than reactive. If we choose to do nothing then homelessness will become more common, and housing should be a basic right.

Housing is much more expensive than five years, and more and more people cannot afford it. It will influence the quality of life, and less and less people want to immigrate to Canada.

Housing is no longer affordable for young people and families in York Region - even renting has become unaffordable for many people. More options would help the prices be affordable. The Region won't grow without young people and families to sustain it.

Housing is not a commodity. It is a necessity, and every person should have a place to live that they can afford.

Housing is not an investment, it should be for shelter, a residence. If people are buying homes and not using them, they should not own them, period.

Housing prices and rent have been driven up unnecessarily due to the greed of other people. There are people in Canada and other places in the world using their obscene amounts of money to buy whatever they want for whatever price, making it impossible for fair, good people from purchasing a basic necessity. It's ok to buy for the intent of renting it out if it's a fair, affordable rent as not everyone can get or even wants to carry a mortgage.

Housing should be for residents. No home should be vacant when there is a housing shortage.

Housing should be for shelter, not an investment vehicle.

Housing should be used, not held for speculators to keep shortages and increase prices.

Housing should not be allowed to stay vacant for any reason let alone when there is a housing shortage.

Housing should not be treated as a commodity.

Housing should not be treated as an investment. It prevents families from affording a house that they can own and grow their families. It also makes housing unaffordable and takes houses out of the market and properties are being left in poor shape. I think a tax rate high enough to discourage this speculation is needed.

Housing supply is limited, hopefully introducing the vacant tax will encourage housing supply to increase. And in turn rental and housing prices will be more affordable.

How do you monitor?

How will this be reported? What is the estimated impact? Is this a higher priority than looking at zoning laws? Or other options?



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Human Rights – these rights include the right to live free from torture, the right to live free from slavery, the right to own property, the right to equality and dignity, and the right to live free from all forms of discrimination.

I agree that people who can afford a second home are influencing high pricing by not 'sharing' what they have in making it available for rent, it feels as though they just want more rental money than what the market would list it at, in a time where people can't afford what's already out there. Then it also just takes one more house off the market, a market which doesn't have much to offer in the first place. However, I don't like the idea of it being a tax. Where is that money going, how is it being spent? I would prefer that it be tax money that goes directly into the housing market to help lower prices or to lower interest rates.... Essentially, I would love that tax to be recycled back into the housing market, but in favour of the buyer.

I agree that York Region is facing a housing affordability crisis and the laws should not favour real estate speculators who buy property and leave it vacant. This provides no meaningful economic contribution to the Region.

I am a 30-year-old female living with my mother because I cannot afford full rent for a decent home at the current market value, let alone affording a house. This is extremely disheartening and a huge cause for depression. It is disgusting that our government has even allowed things to escalate this far.

I am a 40 yr old York Region employee who will sadly never be able to purchase a home in York Region due to the outrageous real estate costs. I need to consider moving my family outside of the GTA due to this. My elderly parents do not own a home and the cost of rent now far exceeds their pension. They have been on a waiting list for affordable housing for over ten years and still have not been offered an opportunity for affordable housing, which is quite sad for taxpayers who have lived in York Region for over 40 years.

I am a real estate broker and I feel that the speculators of new homes have really messed up the market for buyers who want to buy but can't afford to as there are homes not in circulation as they sit vacant.

I am a realtor. You cannot believe how many homes on the market for rent or for sale are vacant. I estimate that 90% of the homes I show are vacant.

I am a renter and not sure if this survey assumes I am a homeowner.

I am a senior whose apartment is being intended for a family member from Japan in September. I can't find an apartment to rent for \$1100 inclusive and houses are sitting empty all over our Region. I say tax the owners to the gills!

I am a single parent with a decent salary, but can only afford to have my teenage daughter live in a windowless, door-less 8ft X 9ft "room" that is a den in a condo. The location is not great either. We are both very unhappy about this yet financially cannot afford anything better. Meanwhile, many people are buying one residential property after another, using money they earned from renting out those properties, or by "flipping" properties.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I am a young person finding it challenging to move out on my own due to the cost of housing. But I know that there are many people who have empty houses or are purchasing land for investment instead of leaving that space for people in my situation.

I am an adjudicator at the Landlord and Tenant Board. I have a front row seat to the suffering that is taking place in York Region due to the absolute scarcity of affordable housing. This is affecting families, the elderly, people with disabilities etc.

I am frustrated with people living on the streets or encampments in York Region due to there being a lack of rentals and then I discover that there are vacant homes in York Region. If a person buys a home in York Region and chooses to keep this home vacant then I definitely believe a very large penalty must be issued for this cruel and selfish home owner. I am angry that vacant homes in York Region have been left unresolved until now. A house is meant for people to live in. I wish there was a law that having vacant homes was against the law in York Region. Too many working poor families in York Region have nowhere to live at this moment.

I am married with 2 young children. We are a double-income household and we rent a 2-bedroom apartment in Thornhill. We would love to move into a larger place to accommodate our family, but we simply cannot afford it. 3+ bedroom apartments or homes are in high demand and are exorbitantly expensive. This has far-reaching implications for us, including making us feel that we cannot afford to have more children.

I am struggling monthly, and currently lease in a neighbourhood where there are clearly vacant homes. A vacant homes tax would open up the inventory to potential tenants or owners increasing the overall inventory in York Region of housing. Provided owners do not turn to short-term rentals such as Airbnb rather than vacant homes.

I am sure that people can find their way around this.

I am temporarily renting in Markham and I am shocked by the number of houses not occupied, the homes have automatic lights that go on and off and some homes have someone maintaining the property, but people have not lived in the homes for years. Some homes are not maintained at all and they look disgusting. My original plan was to purchase in Markham, but because of this I have changed my mind. Some of them sold a while back, but they remain empty.

I and many others struggle to afford housing. I believe that a vacant homes tax will encourage property speculators to open up more homes for occupation, creating more supply in the market and thus driving down prices to rent and to own.

I believe access to affordable housing should be a borderline right and we need to provide for those who struggle to find adequate housing over real estate speculators and foreign ownership. In fact, ban any foreign and/or corporations from owning property.

I believe access to affordable housing should be a right. Instead, housing has become another asset in a portfolio. I’m lucky enough to be able to own. I know many who cannot even afford to rent.

I believe in letting the market dictate outcomes. The taxpayer/investor should not be paying the price for and therefore burdened by governments inability to find solutions for the

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

housing shortage. Removing the barriers to increasing housing inventory would do more good than punishing investors.

I believe it would help with speculator buying.

I believe the VHT would be an excellent idea.

I believe this could have a negative effect on small landlords. There seems to be less affordable housing despite all the government programs to support it. Perhaps letting the market economy work with less interference would be preferable.

I believe this is another tax grab, the number of vacant homes would have to be huge to make this worthwhile. Homes sit empty for a lot of reasons. If I as a Canadian citizen want to purchase an exorbitantly expensive 2 property or third I should be able to do so without further taxing!

I believe this would encourage homeowners to either rent or sell unused secondary residence thereby providing more housing options.

I believe those who are foreign investors should not be able to purchase property here if it sits empty or needs a limit on how many they can have. I love York Region but it's so expensive now.

I believe York Region should implement a taxing structure similar to the one that Singapore has, wherein you are taxed based upon the annual value and that the tax rates are progressive. Then, you are taxed upon properties that are fully rented, or vacant. With commercial and industrial properties being taxed at a flat rate.

I can understand buying to fix up and resell, but that doesn't help fix our lack of adequate housing or affordable housing.

I can understand one may have difficulty renting out a non-principal residence. Hence the Vacant Homes Tax should be justified based on the rental market's volatility.

I cannot afford to move into a larger rental because the prices are way too high. My husband and I both work hard but we get priced out. It is unfortunate.

I disagree with making this the "norm" for all municipalities as it is a blanket solution. Put the money for the infrastructure of this program toward subsidizing current rentals as well as allowing tiny homes on properties to be rented out and perhaps subsidizing a program for homeowners to participate in to accommodate this.

I do not believe foreign or domestic investors should own properties they don't intend to reside in.

I do not believe that punishing someone who has worked hard to achieve what they have is fair. I work hard and saved up to buy rental properties and I am a great landlord, why should I be taxed extra when I created a home for other families who could not afford it? My suggestion is to take the York Region office buildings that are sitting at 50% capacity, rezone them to multi-residential and turn them into affordable housing units. The other suggestion is to buy out motel/hotel units and convert them into affordable housing units. Why does the government always strike at the hard working citizen trying to get ahead to support

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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themselves and not create a burden on the taxpayers? Be fair to hard working residents, do not over tax them. Thank you.

I do not think vacant homes are driving the affordability crisis. York Region needs to zone for greater density, everywhere, including areas that are single family detached homes. Greater supply will fix this problem.

I don't believe I should be taxed on a property I own that is vacant. It could be vacant due to a dispute over an estate or I could decide to live overseas for more than 6 months. I worked hard to pay for my home and should not have to incur extra tax if I decide to stay elsewhere for whatever reason.

I don't know the definition of "Vacant home" so I can't answer. My rental property had been vacant for over 1 year because of the slow renovation due to the COVID restrictions. It would probably be defined "vacant" if the threshold is very low. That would be unfair. Another example. During the last 2 covid years it had been very hard to find any tenants. Many houses would be defined as "vacant". If this tax is levied on them, it is unfair too. People pay their property tax and it's up to the owners to do with their properties if it's well maintained. On the other hand, I agree that too many vacant properties impacts the economic ecosystem in the area. So I strongly disagree with this tax. It's hard to implement.

I don't like it when the yard is left to go to weeds. Such as waste when people could be living there.

I don't think this initiative on its own will solve for affordability, but it's a step in the right direction.

I don't believe there is a housing shortage in York Region and feel taxing those who have multiple homes won't address housing affordability. Housing affordability could be fixed by increasing minimum wages, lowering interest rates and the cost of living.

I don't think anyone should be forced to rent out their property. Especially when the Landlord Tenant act is so lopsided in favour of tenants. The housing shortage should be fixed by creating higher density, less red tape and lowering development charges for those who are willing to build higher density.

I don't think homes should be vacant at all. If you own a house, someone should live in it. There is a housing shortage.

I don't think penalizing people that are fortunate to buy an investment house and not be able to rent it out is the right thing to do. I think the government needs to do many more things before they penalize people for the fruits of their labour.

I doubt it would have any real impact on the affordability issue and would be more expensive to enforce than its gain/income generated. A waste of time and resources.

I feel it is important to tax owners where the property is vacant and no maintenance is being done (ie. lawn is waist high) since this can reflect poorly on the neighbourhood and affect prices and desirability.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I find most renters have little respect for property, who will cover the cost of any damages incurred and people do not wish to rent their properties b/c the renter seems to have more rights than the owner, now try and get them out of your home.

I find the current policies attract home builders, developers and speculators, none of which value the neighbourhood, style, or lifestyle more than the "money aspect." Our neighbourhood has negatively been impacted by this approach. Vacant homes and properties are generally not well maintained and not in the best interest of the Region or residents.

I grew up here and hold a very stable and well-paying job, but I will never feel like I will be able to move out of my parents' house that they bought nearly two decades ago.

I hate to add yet another tax but if it helped neighbourhoods keep their space nice then I am for it.

I have 3 residences, winter, summer & shoulder seasons. Since I don't live in any one of them for 6 months at a time they would be considered vacant and taxed under this proposed tax. In other words it would be a wealth tax, NOT a vacancy tax.

I have a PhD in Chemistry and work as a research scientist. If not for my family ties, I would not reside in Canada, as my salary and cost of living would be far better in the United States. This problem of housing needs to be taken very seriously. And if not dealt with soon, many young, ambitious, well-educated Canadians with hopes of sewing seeds of their futures in this country will leave for one that offers far more fertile ground to do so.

I have had friends forced to move to other regions & provinces as their landlord had them move out of their rental to raise the price, left it empty and they had to completely uproot young families due to lack of availability in York Region. We have had empty rental houses beside ours - unsecured, unsafe, unkempt landscape/grass which then caused rats & others pests to come into our home.

I have noticed the number of bungalows on my street being left vacant because developers intend to knock them down. These houses could provide a home to low-income families until the developer receives the permits necessary to start the demolition and building. Many single people and some families just need temporary shelter until they can find better places to live. Even the federal and provincial governments buy up land for future use as airports or parks but end up allowing the housing on those properties to deteriorate until they are unusable for tenants. These property owners could be bringing in a small income from these properties with just a small investment to maintain the property. Low rent properties are desperately needed in York Region. High rent condos are not needed.

I have seen a number of homes in my community sitting empty for years. These are homes that could be enjoyed by families. Instead they are not maintained and do not add to the community.

I have seen an increased number of houses in my neighbourhood that were purchased yet have been vacant or rather used as Airbnb for a lengthy period of time (over 2 years). I fully support introducing the Vacant Homes Tax that municipalities can use to build more affordable housing and maybe even use those vacant houses for a reduced price to rent for families in need of housing.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I have seen homes being sold by longtime residents to cash out in the hot market and be sold to owners who have no intention to live in them ever. These houses which were once well kept SINGLE family dwellings have become unkempt and abandoned homes or rented to multiple people who have no vested interest in keeping these homes maintained. It punishes those that have to live next to them or across from them. The city does very little if next to nothing to enforce those owners to ensure they maintain the property or even worse keep them as single family homes instead of rooming houses or a turnstile of renters. NOT OK.

I have seen houses sitting empty. The house is not properly cared for and there are families in need of housing.

I have seen many good homes sit vacant for +5 years that could easily be rented out, including our immediate neighbour. York Region has a large population of people experiencing homelessness, and very few shelters and other services to support them. We need to take every step we can to provide housing - especially deeply affordable housing.

I heard only 4,000 homes fell into this category which is a small number of houses given the total of residences in York Region. What is the cost to manage and administer the tax, as the tax collected must cover the cost to manage the vacant homes tax system?

I know 5 houses within 1 block of my house which sit empty. Grass is not maintained. No neighbourhood feel.

I know homes that are sitting empty on my street. It is unfair for people who are looking for homes to live while you have homes sitting empty everyday.

I know in our neighbourhood several houses are for sale and belong to people overseas. They've been on sale for months. One of these owners won't lower his asking price. In the meantime, I know of several families who are looking to buy (or even rent) a detached house to no avail. It does seem idiotic to see these properties left on the market with zero maintenance for months while some families would love to move in there. The owner should be free not to sell/rent if he doesn't want to, but since he's not living in Canada anymore he should contribute to the economy. A tax on vacant properties might be useful in that respect.

I know many new immigrants working hard but couldn't find affordable housing with their salary. I also knew some others not working in Canada but own multiple houses in GTA. Some of them are vacant because they care more about housing price gains rather than rent.

I know of two vacant homes in my immediate neighbourhood. Together those two detached homes could conceivably house four families. They have been vacant for 8 months. A person's need for housing should not be trumped by an investor.

I know people with deep pockets buying up properties just to flip it later. This drives up the housing price and rents. Meanwhile, first time homebuyers can't afford a house and renters can't find a place to rent.

I know several people (one of which is a family of 5) at this time that are currently looking for affordable housing and they are having an extremely difficult time. Everything is 25% or

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

more than they are currently paying and are being forced to leave. This is causing them great stress and I hate to see this.

I like the concept but I think the implementation will be difficult and there will be lots of loopholes making it a barrier to its enforcement.

I like the idea of a vacant homes tax, but it’s easier to actually answer once you’ve seen details.

I live at the top end of Unionville Main Street. There are at least 6 empty homes in my immediate area.

I live beside a house purchased by a speculator who lives in Markham and it has been left to fall into ruin. It is unpleasant to look at and attracts vagrants, vandals and animals. I have had to call the police and bylaw.

I live in a new construction neighbourhood. Many homes here are vacant and have been for years. They are also the homes that are unkempt.

I live in a new housing development in northern Keswick. A very good majority of these new homes are vacant and owned by speculators. OR, they are rented out as Airbnbs. It’s sad to see these homes sitting empty when there are so many people needing a good place to live. No one wants a neighbourhood like this, with homes owned by greedy speculators that do not care about the community.

I live in a newish townhouse development. Have been here for about 3 years. Over the years I watch multiple townhouses sit vacant with no renters/owners using it. Sometimes a sold sign stays up for 6 months or more. I think a vacant homes tax would encourage and/or force many that treat the Canadian real estate market as a casino to either occupy or rent the home thus improving supply and competition in the rental market. This may help reduce rental pricing and/or stop "Investors" from eating up all the housing.

I live in a small neighbourhood and many of the surrounding homes have shifted to become rental properties. We are very fortunate to have had some wonderful neighbours over the years however they are unable to stay long due to the affordability of rent. This also means there are times when the properties sit empty with no one to maintain them. Yards become overgrown and calls to the town are made to clean them up as this really dampens the spirits of the neighbourhood for others who own and rent here. As we often have never seen the landlords we have also had to deal with large trees crashing onto our properties with no one to trim and maintain them, this poses a risk so I do feel these properties should be taxed to cover the cost of the town having to support the other residents and ensure these vacant properties are taken care of.

I live in a subdivision with many homes that have been vacant since the purchase date more than five years ago. These are multi million dollar homes. Having this many vacant homes in a 209-home subdivision is unacceptable.

I live in an upscale neighbourhood and several houses in my area have been vacant for years, one for over seven years. These are houses, bought years ago, that could have been purchased as residences by a family not bought as an investment.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I live in geared-to-income seniors housing- there is a long wait list BUT several apartments are empty permanently because their tenants live out of the country and just keep an address here in Canada- this process should be stopped- we have too many people waiting for apartments!

I live in King City and we have dozens of empty homes- just sitting there waiting to be redeveloped by the speculators. York Region should consider a vacant homes tax. Some houses in my neighbourhood have been vacant for 5+ years. There are 6 within a 5 minute walk from my house. These houses should have people living in them.

I live next to one and it is so disgusting to look at. It also brings about trouble with people trespassing and causes problems.

I mainly believe in a free market where people should have the right to choose what they want to do with the home that they’ve purchased. The rise of real estate is a natural progression. I agree that the increase at times has been drastic, and I agree with a small (reasonable) tax to help address this. However, there will always be financial challenges in acquiring a home, and it’s also an unrealistic view to assume everyone should own their own home. To introduce a high tax (over 2%) is an option I don’t agree with.

I make 100,000 a year. A very good salary. I was almost unable to live in my own town, where I have lived for 20 years, upon my divorce. If I can barely hang on, how can anyone with one salary make it? Or two salaries less than mine? Then there are the taxes. :(

I moved here in 2020 into a basement apartment that was affordable. If I ever want to move I can't even find a room for rent for the rent I pay now. It is terrible. I will be leaving York Region because of this, spending my money elsewhere and finding a new job outside of the Region. This does not make sense to me. It is hard enough for employers to find good workers but to force good workers to leave because of housing issues? Bad for the Region.

I need more info.

I need to know more details. Who will benefit from this benefit? How will it help with the younger generation affording a home?

I own the property...I can do what I like with it....if it sits empty...that’s my right... Stop taxing everyone.

I pass houses regularly that are unoccupied, many are owned by owners that do not live in Canada. This is causing a problem by increasing home prices, lack of home availability, the only winner is the property owner gaining financially. Rules need to be changed.

I prefer to live in a populated neighbourhood with real neighbours (whether owners or renters) rather than live beside empty houses

I see homes in my area that are empty. If there are many, it kills the overall vibrancy of the community for everyone else - it's like living in a ghost town.

I see many houses on my street empty, some for years. Speculators are buying houses and driving prices up. Many are not interested in renting to tenants or living there. These houses are taken off the market for families who could be living there.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I see many houses sitting vacant for months and months. Some have been a year or more. And rental prices are unaffordable. Especially for a single income family (single parents) or retired people. If the supply increases, then the affordability will as well. Homelessness will increase if we don't do something now.

I see so many houses sold and stay empty. It's a crime.

I see the houses that are empty, grass is over a foot tall. There are several I see when I walk my dog everyday. I understand they want an investment, but they should be paying the equivalent of rent each month. Then it would encourage them to rent out their investment property.

I see too many vacant properties while many people struggle to find affordable housing.

I see vacant homes in my neighbourhood.

I should be able to decide if I want to rent my property rather than being taxed forcefully. I paid for it with my own money with no government subsidies.

I strongly feel the government should mind their own business! What do you care if a house is vacant? As long as the property taxes are paid it's not your concern! Tax grab in disguise of housing advocates... MIND YOUR OWN BUSINESS!

I strongly support this tax, it's necessary!

I strongly suspect there are illegal rentals in the area along with landlords not maintaining properties but charging exorbitant sums to renters, making our Region, in effect, less desirable to live in and unsafe for tenants. The amount of crime has skyrocketed as well which also concerns me...with a lack of government oversight and enforcement, thieves know they can get away with it. York is no longer safe or desirable to me as a homeowner. Municipalities have a role in enforcement, they cannot wait for the province or Feds to do something. A Vacant Tax can help support enforcement resourcing (police and municipal inspectors and data collection).

I suggest you should implement a tax that will actually financially disrupt the real estate investors and not just be a minor inconvenience to them. The primary use of housing should be for living in, not for profit.

I think buying a house in the York Region is impossible and when I heard that a lot of the houses that are bought are empty because the owners were outside Canada, I was furious!

I think it's unacceptable for someone to essentially take housing off the market for personal gain.

I think keeping a home that is not in use merely for speculation should come at a cost.

I think that we already pay property taxes for our homes whether we reside in them or not. It is unfair for homeowners to pay extra taxes just because they own multiple properties.

I think the government should leave people alone with their choices of what they do with their property. If it's vacant they have a reason...no one is just going to leave a property vacant without a reason.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I think this is a good idea for foreign buyers who do not plan on living in Canada.

I think this should go even further. Lots of houses in our area were torn down and a mega mansion built. No one lives in it. 1 year later it's put up for sale. They claim it as their primary residence, putting it under the name of a family member. Tons of examples. This is a home that could have been rented out or sold to some who wanted to live in it.

I want to live in York Region, to have kids and raise them here. However you walk in what are amazing neighbourhoods and there are houses sitting empty. There is nowhere to actually live. People are buying houses and they are just sitting empty. It's awful and sad.

I want to stay in York Region but homes are crazy expensive now. My wife and I, along with our 2 yr old daughter, are likely going to have to move further north in order to get the home we desire, now. This would mean a longer commute to work for me.

I was on the Rent Geared to Income list for 16 years before I got a spot. That is beyond unacceptable in my opinion.

I will never be able to buy a home. Houses are sitting empty while people can't afford a place to live.

I work in the shelter system and there's a real problem. Availability and Affordability.

I would have loved to buy a detached house but I could only afford an apartment. I'm hoping the tax will make more options available.

I would like to upsize but it is almost impossible to afford in York Region. I fear that my children will never be able to afford housing.

I would not like to have a vacant house on our street, it is bad enough with all the renters.

I would simply prohibit any property being sold to non-residents of Canada. Follow the example of Australia, Switzerland and a few more who did that. All successful as far as I know.

I would vote for any actions that take speculators out of the real estate market including improved rules and regulations for real estate agents who have caused much of the issue by not being honest and forthright.

I'm 22 and studying to be a welder. It's clear to me and my immediate friend circle that the prospects of living near where we grew up look pretty grim. While you're at it please change zoning laws so developers don't have to either build huge condos or detached single family homes. I believe the GTA is in dire need of in-between housing options. I know it's wishful thinking and this will fall on deaf ears, I can only hope otherwise.

I'm 35 years old and was fortunate enough to purchase my first home (detached, 1700 sqft, built in 2011) in Simcoe Landing in Keswick in 2015. I purchased my home for approx \$485K and was able to secure an affordable mortgage of \$1,089 bi-weekly. At that particular time that was expensive for a house in York Region, especially in Keswick. For the 4 years I lived in that neighbourhood, I would walk my dog throughout the different blocks. I remember seeing home after home after home being vacant. Some streets were completely devoid of life! It was so bad that some homes had overgrowth of weeds and I recall seeing notices

Table 1

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posted on doors from the local by-law indicating the homeowner would be fined for not maintaining the property. Fast forward to 2019, I sold my house for \$625K and bought a new build in the Georgina Heights community in Keswick, just off of Church St. I purchased my new home for approx \$789K and if I wanted to sell it today, I can get up to \$1.4 million. Overall, I've made around \$107,290 in equity per year since 2015. How is that even possible when just 20-30 years ago the equity of a typical house in Canada would be maybe 5-10% per year. If you had a lot of money, it's a no-brainer to buy homes in York Region and just sit on them. Since I purchased my new home in 2019, it's gained 25% equity on the purchase price each year! Whether it's foreign buyers, local investors, or national/international companies buying homes in York Region to make a profit, vacant homes must be taxed heavily – no exceptions! As of today, there are four vacant homes surrounding my house, and I haven't seen a soul living in them, it's disgusting. I'm tired of gentrification plaguing York Region neighbourhoods and my friends being forced to live in unsafe neighbourhoods because that's all they can afford.

I'm between 25-30 and I cannot afford a home. I will have to find a wife first before I ever come close to buying my own place.

I'm not sure a vacant homes tax is the answer. What about issuing fewer permits for the construction of McMansions and forcing developers to produce affordable housing?

I've seen a number of homes, obviously unoccupied or have never been occupied, which are deteriorating due to lack of maintenance.

I'm a civil engineer and can't afford to continue living here much longer. Plus there is no diversity. It'll be one race dominating an area. I want it to be mixed like Cornell but for that we need to be more inviting to everyone, not just people who can afford to pay higher prices.

I'm looking to buy and the amount of investors who own vacant or rental properties here prevents supply for regular families who just want to buy a home to live in.

I've seen many condos along Yonge street which you can tell are empty. I've seen the same things with houses. Empty houses either that are perfectly maintained or in bad shape.

Ideally, it should be a non-principal residence tax or outright ban. That would be easier to administer and provide a greater dampening effect on real estate prices.

If a home is purchased by a foreigner and sits vacant for 3 months or more it should be taxed.

If a home is vacant for reasons described in question 6, I 100% agree. In instances where an elderly individual must vacate their home so they can transition to another residence, such as retirement living, I don't agree with the vacant tax for a set time period, such as a year.

If a house is vacant for over a certain period of time, the owner should be taxed. One month is probably too short because perhaps they are looking for tenants.

If a resident of York Region owns a vacant home they should not be taxed. Since they are a resident, they have to pay taxes and maintain their properties which provides income to the cities. If it's a non Canadian resident then I would propose a tax to non Canadians owning vacant property or property in general. Not just an added sales tax as there is today.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

If a unit is waiting for sale or rent, or during renovation, the homeowner should be charged for vacant homes tax.

If I choose to purchase a second property it is no business of the government what I choose to do with that property. Who the heck do you think you are to tax me based on what I choose to do with my own property?

If I have a cottage in northern Ontario & I spend 7 months a year there I should be able to keep my principal residence in York Region for use 5 months out of the year without paying a vacant homes tax.

If I own property, I should be able to choose to leave it vacant.

If it is on unused property for the purpose of speculation, yes. But this won't solve our housing affordability problem - it would merely be a small part of a larger strategy.

If it means cheaper housing prices and rent, then do it.

If it will help reduce prices I agree. If it has no impact, then it's pointless.

If it would help young families have a better selection of affordable houses to buy as they are starting out, in York Region, then I'm all for it. I get frustrated seeing houses in my neighbourhood sell & then sit empty. My son wants to buy his first home but would have to move pretty far away to find something affordable.

If not used on a principal residency, extra tax would be helpful.

If people have money in their account, they get taxed. So instead they put it into a different asset.

If someone owns property and pays municipal taxes on said property, they should be given the freedom to do what they wish with it.

If the housing crisis is not addressed, many people will leave Canada in search of affordable housing. Implementing vacant homes tax deter selfish and greedy individuals from buying all the available housing.

If the owner of a second property isn't going to rent out the home, they are simply hoarding what could be someone else's shelter.

If the Region collects all of the property Tax that is on the Regions' Registry , then they have no Business telling or directing the Home Owner what to do with his asset.

If the tax can address affordability, then any investment in infrastructure is not required. Since the vacant rate is low, it is a housing supply issue caused by increased population. If more houses are built, the price will be down and more people can afford, the government can collect more property tax and fees. This is a win-win situation. If a new tax is introduced, people and businesses are moving out of this area. Less tax/fee will be collected. It is a lose-lose situation.

If there are vacant homes then we do not have an issue with housing affordability. It's called capitalism.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

If there is a high number of vacant units that are actually causing the problem then yes implement the tax. Especially if the units are foreign owned. If they are locally owned and used as Airbnb, I'm not so sure I would go after those as passive rental income is taxed at 50% and so they are actually contributing back to the economy.

If they can afford a vacant investment property then let them pay extra taxes for it.

If they have the dough then why not. When things crash, who will help... investors will.

If Toronto has implemented that tax, how well does it work? High rental housing may not solve the problem with this tax. Someone in my neighbourhood rents a small house for 3800\$ and there was a betting war on it. The owner is not a resident of Canada. How would a tax help the renter?

If vacant homes are truly contributing to housing affordability, then yes implement a tax. What is the evidence to support the premise that it is?

If vacant homes were rented, it would increase rental supply. However, BNB should be regulated and or discouraged.

If vacant then the whole premise of renting for profit is not being achieved.

If vacant they must cut grass and keep it respectful.

If York Region wants affordable housing, then go after the developers so they build 900 sq ft bungalows like post war homes in Toronto. They were more affordable than the monster homes people are 'speculating' on now, and there would be more people able to afford to purchase those starter homes.

If you are using a property for income/investment, the empty space should not go to waste (either leaving it empty for investment purposes or waiting until the rental market picks up after a downturn).

If you can afford a property, you should be able to afford a vacant homes tax. Vacant properties are mostly apparent, unkempt looking and can affect property sales of other homes in the area. It's criminal to buy up property and leave it empty when there are so many people looking for somewhere to live.

If you can afford to leave a home vacant, then you can afford the taxes on it. **[x 2]**

If you own something but don't use it, do you pay tax on it continuously? It is simply not right to have vacant tax.

If you tax a vacant home then the owner who could be looking for the right tenants will probably be forced to sell due to financial upkeep with the extra tax and therefore will have to sell and then who will buy it if no one can afford anything anymore? Don't tax it...

If you're not living in a house and someone else is breaking themselves trying to find somewhere to live that isn't 75% of their income you're a jerk. This needs to stop.

If your definition is strictly that of the paragraph above, then a tax should be implemented.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Implement the vacant homes tax, including tax on second home tax which is not a principal residence.

Implementing a Vacant tax makes it difficult for families with overseas relatives. Especially during Covid-19, they might have to, or be forced to stay overseas due to travelling restrictions for over 6 months within a one year period.

Implementing this will encourage property owners to make use of vacant homes. It favours strongly in the direction of equity, which would benefit York Region. York Region cannot afford to have a homelessness crisis, but at the rate that the housing market is going it's very possible we might acquire unfavourable numbers. I applaud the government for proposing this, as it's a chance to: a) have homeowners make money back from the property they are buying and b) provide more housing for people who are seeking. It will be a rocky situation at first, but I believe this Vacant Homes Tax will be a step in the right direction. As supply and demand battles out, we will hopefully have housing that is a touch more affordable for folks who are seeking to reside in York Region. If not affordable at first, it will at least open up the market for otherwise vacant spaces. Additionally, it will discourage people from keeping empty homes; this will benefit businesses in the area who may be negatively affected by the house numbers vs. people actually residing there.

In a time where homes are in short supply and extremely expensive, having empty homes is extremely unconscionable.

In addition, vacant homes tend to be unkempt. This trend erodes neighbourhood value.

In an effort to deter foreign buyers from having good houses sit empty. There are 3 on my street alone.

In Aurora there are tons of vacant homes bought by foreign investors. Houses sit empty and not maintained.

In my area as long as the home is taken care of the owners should be free to decide what to do with their property.

In my mind, a vacant homes tax is like taxing people who are holding onto their money and not using it. There should be nothing wrong with saving your money for a rainy day. The question is why are they saving a house and not making money renting it out? Perhaps they know too well the horrors of getting a bad renter and how the laws are too one sided against landlords. Maybe if we focus on protecting law abiding citizens we would strike a better balance.

In my neighbourhood, many vacant homes are owned by investors who do not live in the Region or the country. As a result they do not care about maintaining the property, not cutting the grass and not working with neighbours to put up a fence. Having to pay a tax would motivate them to rent or sell the property.

In my Region there are so many newer constructed houses vacant since the ready date, it results in a ghost community and is not good for people looking for a home here.

Increase supply not decrease demand.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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Individuals are already overtaxed and this type of tax would just be punitive as interest rates/inflation/cost of living are all going up at the same time. Individuals who have saved up and were fortunate enough to be able to buy a second property whether as an income property or to enjoy shouldn't be punished as they are not responsible for the lack of affordable housing and often the houses they own still wouldn't be affordable to someone looking to get into the market. York Region should spend its time and money to promote/subsidize the building of affordable homes for residents to increase supply without taking away from others.

Instead of taxing, create incentives for homeowners/investors to rent their properties. Have a program like Salvation Army where property owners are protected and guaranteed their tenants will pay and not destroy property. The Landlord Tenant Act does not protect property owners enough, so they are hesitant to rent out. Create programs, tax incentives, better protection for property owners

Investment home for rent is an optimal solution for landlords. It is the rental rules overly leaning towards tenants that cause the vacancy period while landlords have to spend time with bad tenants. No landlords would like to keep the property vacant if the rental can be reasonably managed. For example, my previous tenant blocked potential new tenants from seeing the house and I had to wait until the house was vacant for the next rental showing. It took two months before I could rent the house out again. The vacant time varies based on the market condition.

Investment is not a dirty word but there needs to be controls to motivate owners of vacant homes to rent them out. There also needs to be better protection for landlords.

Investment properties not cared for and not available for long term rentals should be taxed. This should not apply to homes that are vacant for example due to inheritance while the family is setting things.

Investment properties or foreign buyers who do not live in the residence purchased should be taxed substantially.

Investments are driving prices too high and creating fake demand for those who actually need to buy/rent a property. Vacancy tax can help stifle property hoarding.

Investors purchasing several homes to leave vacant is down the list of my concerns with the affordable housing crisis. People with low incomes would not be purchasing this category of home anyway and would not likely be able to afford to rent them either. My concern is the minimum wage worker trying to support a family. There is just nothing affordable for them even outside of the vacant homes issue. Having said that, I would like to see foreign investors taxed more than domestic investors and think there should be a scale on the amount of tax based on the number of homes the investor has like this - the % increases with each additional vacant property they own.

Investors who have the funds to purchase additional properties, will have the funds to pay for the additional taxes. As long as the law is on the renter's side, no landlord will lease their houses. Not worth the headaches.

Investors, speculators, foreign buyers and money laundering are a significant contributor to the housing shortage. This is not just hearsay. There are numerous cases where someone



Table 1

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has bought 20 houses or more in a new development. Homes are not meant to be an investment.....that's why they're called a "home". A vacant homes tax is good, but not enough. There needs to be significant taxes for anyone who owns more than two homes. Even investors are admitting what they're doing is unethical and if the tax system was different, they'd sell the homes. Our children's chances of owning a home is shrinking by the day unless significant measures are taken. A small tax on a vacant home might not be enough. Investors, and money launderers have deep pockets.

It costs less to have a house sit vacant than it does to get bad tenants out.

It does not make sense how I work for York Region but I can't afford to live in York Region.

It doesn't make sense to use a home as an investment vehicle. These are places to be lived in, not to make an individual more money.

It feels like people are being punished for working hard and then choosing to invest in a family cottage.

It is a form of robbery. Many homeowners are reluctant to rent because Ontario's laws are stacked against landlords. Fix that and more owners will be willing to rent. Also, extra properties people own are not the problem. If every individual who owned multiple properties were to sell all but 1 this year, there would still be a housing problem.

It is a money grab, the town council mismanages tax revenue and spends with very little to no accountability to its taxpayers. They allow developers to destroy our land at the taxpayers' expense. They should raise the cost for new development permits and land transfer tax for new development, using those funds to create affordable housing.

It is a waste of precious land and home if it is sitting there not being used. By implementing vacant homes tax. The property can be rented out for people to live in.

It is against everything we stand for in Canada to support capitalism and ownership as private citizens. Fundamentally, it IS the government's role to solve housing affordability and NOT force or penalize private citizens into that role. It is interesting that the government at this point is not restricting vacant home ownership but simply penalizing this ownership! Another point is the idea of exemption based on certain criteria, as in exemption for a cottage owner in Georgina. What about the owner who enjoys more urban vacation and hence has chosen a second piece of property in that kind of environment? Can and would this lead to favouritism, inequality of citizens, government judging what is OK and not OK? I do NOT currently own a second property vacant or otherwise so I am not speaking out selfishly. I am speaking out against the loss of any Canadians' right to freedom of ownership, something every democracy has enjoyed. Just because times are currently hard does NOT justify reducing people's rights. That is abhorrent.

It is an important way to deal with speculation.

It is clear that housing has become unaffordable and we should do what we can to change that.

It is dangerous for any municipality to permit its limited supply of housing to be treated as a trans-national commodity.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

It is difficult to give a reasoned answer without knowing implementation details.

It is no one’s business what one does with their investment and we already pay wayyy too much taxes in this country!

It is not certain if a vacant homes tax will make housing affordable. We need a variety of housing and York Region needs to increase affordable rental housing to people who can not own a house. The vacant homes will have a rent of \$3000 and up. Some homes in my area are\$3500! And renters can be kicked out when homes are sold, so no stability.

It is not the place of government to interfere with private property and the free market. If I am already paying property tax the Region shouldn't meddle in how my property is used in the future. If I want to stay in the US for a period of time I shouldn't be penalized if I am already paying property tax and don't want to rent to strangers.

It is not working in BC. This punishes people who have two homes and live in both. I have no problem with trying to deter speculation, but this is not the tool for that.

It is unfair to keep uninhabited housing from rental inventory.

It is very difficult for a landlord to find tenants who are responsible and respectful of the property they rent. Landlord and tenant laws unjustly favour delinquent and destructive tenants. Revise these laws and property owners will be very willing to rent out their property. I am a former landlord and I chose to sell my property. My property was rented out in excellent condition and it was repeatedly damaged and ill kept by tenants. I found the laws did nothing to support honest, respectful and well-intentioned landlords. It was a frustrating and stressful experience and not a worthwhile investment. No wonder property owners prefer to keep property vacant.

It is very important that we tax empty dwellings to collect money or push those dwellings to be available to rent.

It never occurred to me that real estate agents (and wealthy individuals) would buy homes - not to live in, but as an investment at a time when house prices are skyrocketing - this is mean-spirited, but as long as municipal taxes are paid and the grass is cut, IT IS NONE OF THE CITY'S BUSINESS! Were I to own another property for investment, I would risk having tenants who fail to maintain it, fail to pay utilities, AND fall behind in paying rent and refuse to move out, or even cut the grass. In other words, they trash my investment. My investment property may be a home I'm saving for my son when he's back from overseas, and gets married; it may be my retirement home once I decide to "cash in" and sell my present home. York Region with all its 9 (?) municipalities, has no business interfering with any of my assets, whether detached houses, apartment units, a Porsche AND a Lamborghini AND a couple other nice cars, who are you to tell me I must allow others to drive them if they cannot afford a car. My "vacant home" could be used by family living abroad, when they visit. WHY NOT IMPOSE A VACANT "COTTAGE TAX" ON COTTAGES THAT AREN'T OCCUPIED YEAR ROUND? Why not tax people who own more than one vehicle? Why not investigate plumbers, electricians, roofers, landscapers, music teachers, tutors, interior decorators and painters....who work "for cash" and "don't charge tax"? (They also give no receipts or warranty.)

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

It seems a shame that young couples are finding it next to impossible to afford to purchase a home in the vicinity of where they were born and grew up. This forces them to look further afield and ultimately make a purchase in an area that isn't close to their parents. Once they start a family, this means their parents/grandparents (biggest support network) may need to drive hours to help with babysitting and other needs, so the negative financial and emotional impacts are significantly larger than home affordability alone.

It seems logical that it would be more difficult to purchase additional properties than for a first time homebuyer to afford a home at all. Combine that with the environmental impact of sprawl and social inequities already present with the disappearing middle class, there seems to be little argument in favour of keeping the status quo.

It should be used as an incentive to have homes immediately rented out to those who are in search of housing. One example is that a few years ago when I sold my previous home, it stayed unoccupied for over a year as did several other houses in that area.

It should have been done years ago!

It took me 15 years to save for a down payment for a home. Upon finally being able to consider bidding on homes, I came face to face with bidders who weren't even in the country and had never seen the house they were bidding. I lost out countless bidding wars, often to owners who were never using the home as a primary residence. Give us hard working York Region citizens a chance and implement a vacant homes tax.

It will cost more to enforce than it would be worth. After expenses, even in a rapidly appreciating market, there isn't much to be made by speculating on real estate in a place like York Region.

It would be good to get facts as to how many homes currently meet the criteria of being a "Vacant Home." I don't see many, but perhaps I don't know where to look!

It would be nice to be able to afford a house and not have it snatched up by “investors.”

It would depend on how long it is empty. As a landlord, it sometimes takes a few months to repair, renovate and re-rent our property. It wouldn't be fair to be taxed in such a situation.

It would not fix the problem. Many houses are run down and being renovated, the price of housing outright needs to come down ASAP.

It's fair.

It's hard to answer without knowing all the details. There should be circumstances for which homes sit vacant for a period of time and are NOT taxed (i.e., vacant for a good reason).

It's nobody's business what I do with my property or how many people might live there.

It's not ok to scalp tickets at a concert or game but it's perfectly ok with homes? Morally wrong for both.

It's very challenging to find a reputable tenant. House owners are facing all the risks of bad tenants without government's help or support. Sometimes they just can't rent them out due to this factor.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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It's very clear that there is inequity in our current system in terms of housing affordability. In a truly caring, just democracy/ society, everyone deserves to have access to safe, affordable housing. Despite being well educated with very good jobs and minimal debt, neither of our married children would have been able to afford a home, including a condo townhouse, without financial gifts from us. The gap between the haves and have nots is growing at an alarming rate. It's far past time to address this disturbing state of affairs. Not doing so will result in a more dangerous society where the quality of life for everyone will be seriously compromised. I'm glad York Region is starting to discuss this important aspect of life and I sincerely hope that concrete action will follow asap.

It's disgusting to have so many vacant properties and Airbnbs with such limited and overpriced options available to renters. Housing is a human right. Making profit and vacationing are not.

It's mostly houses here, so it makes no sense. Only along hwy 7 are most of the condos.

It's my prerogative to own property just like it is my prerogative to own stocks and bonds. If I want to diversify my portfolio with real estate I should be able to. Home ownership is not a right. The government should think before they let people into our country. If there's not enough housing, stop allowing people in. Simple!

It's not clear to me whether a Vacant Property Tax would be imposed on secondary properties already being rented out? If so, would that not raise the cost of rent therefore contributing to the problem of unaffordable rentals?

It's not right or fair to our community that houses sit empty because the owners are rich and need a safe haven to stash their money and let it grow more. Tax the ever living crap out of them, and help our community members.

It's not the government's business if someone wants to keep a residential property vacant. The government should make it more appealing to develop new residential properties.

Just a money grab won't do anything for the housing shortage. I pay enough taxes every year. I should be able to do what I want with my own property.

Keep out of our business.

Keep your hands out of our pockets. I own it, end of story. What I do with it is none of your business. And stay off my property as I will defend my property with extreme prejudice.

Landlord tenant rights need to be updated. People don't want to rent out homes because the tenants have too many rights. They don't pay, you can't get them out. They damage property and you can't do anything about it. They don't follow rules set out in the retail contract, there is nothing you can do. They don't pay the damage and they disrespect and the property owner has ZERO recourse.

Landlords have the right to choose not to rent if they cannot find a good tenant. Landlords are taking too much risk now, and tenants are overprotected.

Leaving homes vacant degrades the neighbourhood and should be discouraged.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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Like any policy issue, the specific intervention has to be fully understood to avoid unintended consequences or ensure the intervention will be effective. More importantly, housing affordability is a fundamental issue that will likely require more than a vacant homes tax to address, like more inclusionary zoning and housing mix, including rentals. So yes to a vacant homes tax if analysis says it will help increase stock and have an effect on housing costs, but not to the exclusion of other policy interventions that will address housing affordability, particularly for residents who are experiencing insecure housing.

Like many others out there, I want my children to be able to afford and live in York Region....close to us (parents). Housing affordability is such that this wish of mine is becoming less and less realistic. Something needs to be done!

Limit housing ownership, build more affordable for the younger generation.

Limited senior residences that are geared to income threshold is too low. Yes, if you have a vacant home, you do not need it.

Local landlords providing well maintained, affordable units should not be penalized or taxed if they decide to leave their properties vacant. Instead, provide incentives such as zero interest loans to residents to create more secondary units that can be rented out at market rent.

Long term rentals (30 plus years) and overseas landlords / owners are not an asset when they do not maintain their properties.

Lower house prices in proportion to income. The government controls real estate speculation and raises prices, limiting brokerage commissions.

Many condo units in my condo are sitting vacant (5+ year old buildings). it appears that many of the condo unit owners are oversea buyers or snowbirds.

Many empty homes in my area.

Many empty homes in my neighbourhood. I know many families struggling to find a rental property they can afford, very scary for them!

Many homes remain unoccupied. These homes are empty and keep people out of the community schools and neighbourhoods where they could potentially be living and interacting with people in the community. Yards are often unkempt.

Many houses in my neighbourhood have no one living in them or are rented out. The property is not maintained. The grass is not cut. They look terrible.

Many new homes/units in York Region were built after 2018 and so although affordable at first renting in the first year, many landlords are able to increase rent without standards or checks which make housing not affordable.

Many of the vacant homes have grass a foot high in summer and snow not shovelled in winter making the surrounding neighbourhood look bad. The city should do these services and tax them even more!

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Many residents have seasonal homes -- simply being vacant can't be the only criteria. Should not be related to primary residence.

Many vacant and untended homes in my neighbourhood. This erodes the look and feel of the community. Tax them, BIG time!

Many vacant owners do not maintain any property standards. Increase fines as well. No warnings. Fine immediately. Vacancies can attract break ins, squatters.....

Many York Region real estate are being listed on Airbnb. York Region real estate should either be rented out or owned to live in. How will upcoming families pursue to live in York Region?

Many young families are paying more than 50% of their income on rent. In occupied homes are not being kept up, long grass, overgrown gardens.

Markham has a lot of immigrants. There are families who cannot return to Canada due to Covid and have other obligations in their home countries. They may not be investors or speculators but a place in Canada they can live while keeping families or business connections overseas. Most York Region’s properties are not built with separate entrance or side doors for owner occupied rentals like Vancouver. Owners cannot easily rent out a portion of their home in the market. While you rent out a room in your house, there are many other risks and insurance coverage becomes difficult as well. It will create a domino effect if a vacant homes tax is implemented. With the interest rate keeps going up, landlords would be worried about finding renters that can afford their increased costs. If the landlords cannot keep up with their costs they will end up selling the properties. Renters may not be able to afford owning a house as well in today’s market. I don’t think a change is needed at this time.

May increase the rental unit capacity and ideally help in making neighbourhoods more attractive. A tax on unkempt rental homes should also be evaluated.

May reduce the number of vacant houses. Affordable housing is desperately needed. Vacant house = neglected property.

More taxes can never make anything more affordable. The best way to help the problem of high prices is to let developers build what they want. Relax zoning restrictions and other red tape so that they are more motivated to build. It doesn’t matter so much what they build as long as the overall available residences increase along with demand for it.

More taxes is NOT the solution to affordable housing. Never seen something more affordable because of extra taxes (have you seen the gas prices for the past 10 years?). Is there a way to repurpose under-utilized commercial/government buildings into affordable housing?

Mortgage rate is so high, not many people will leave home vacant. Government should refocus effort to build more affordable housing with amenities nearby. Why is everything in Markham on the west end and nothing on the east? I have to drive everywhere putting west end Markham residents at risk of poorer health due to lack of opportunity to be physically active. Please build more healthier communities with more shops and small integrated into residential communities. One or two shops under a condo (hwy 48) or townhouse (Copper Creek Drive) is not well integrated. We need more mid-rise affordable housing so they can support the local business with more parking aside from the big box store. All of this

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community planning should be done by the local government and not outsourcing it to the developers. In conclusion, don't waste time on vacancy tax, focus on local community development with more mid-rise government housing. Also think outside the box. Instead of providing people with a rental supplement with no other means for them to improve themselves, why not also introduce them to better paying jobs, better work experience, and educational upgrades so they can be more self-sustained?

Most of my neighbouring homes are vacant for over 5 years!

Most of this area was built as single family houses, but increasingly we are seeing basement apartments and multiple tenant homes. There are at least three homes nearby that appear to have been vacant for more than a year. I'd rather not have this trend continue.

Most vacant houses were bought legally. Canada is destroying its credit by heavy taxes after people buy a property. The root cause of housing is that Canadians are poorer than before. The solution is to improve the income by improving our competitiveness, not by scaring the rich away.

Multiple vacant homes in my neighbourhood.

Municipalities should not use this as a means to acquire more sources of revenue by assuming this would cool the housing market and increase the probability of home affordability. Although the housing market is greatly overvalued, inflation and interest rate risk, combined with slow wage growth is the underlying pressing concern and all levels of government should focus on lowering costs of living, aside from housing (which governments have zero impact on, truthfully, other than approving developments and collecting development charges).

Must investigate where the black money comes from to buy the houses.

My adult son (born and raised in R Hill), cannot afford to buy a home in his own community, and is desperately trying to find rental accommodation! It really bothers us, as parents, to see (and know) that houses are sitting vacant in our municipality and across York Region, AND that speculators are buying up houses and then leasing them out at high prices. I sure hope a vacant homes tax would discourage speculation, and give York Region more tax money to invest in affordable housing (of ANY kind!).

My daughter and her husband are both professionals with good jobs and can't afford to buy a house, even though they are careful with money.

My daughter who is 33 and her two children have been living with me for the past two years as during covid her landlord sold (she was paying \$1300 a month) and now rent in Georgina is well over \$2000, she works for Bell and can't afford a place to live! And she is lucky as she has family support, but what about the thousands who don't? It's disgusting!

My family had a VERY difficult time finding a rental in Newmarket. They are overpriced and have terribly large amounts of applicants applying for the same rental! Not enough housing!

My family is struggling to buy. We have been renting for over 15 years with no end in sight. We have tried to buy it but the prices are unreal. We also tried to move because our apartment is becoming too small for the family, but new rent is now so expensive.



Table 1

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My house's price has quadrupled in only 17 years, but my income has not. This reflects the affordability deterioration over the years.

My mom (88 years old) owns a cottage next door to my sister's house. It is well cared for and used as extra bedrooms for my sister and as a vacation property for family members. She pays a lot in property taxes already.

My neighbours house is empty, what a waste.

My only concern about the tax is that it could start infringing on owners' rights if it is not carefully and vigilantly managed. That said, our own son is unable to find a rentable townhouse in his price range (\$2,600 per month). This will force him to rent further from his family of origin, upon whom he currently depends.

My only concern maybe i don't fully understand is how cottages fit in. I want to purchase a cottage and go to it regularly but i also don't agree with those buying homes just to sell at a higher profit as their sole purpose of buying. You would need to target those individuals.

My partner and I both have good, stable jobs earning more than \$65k per year and no debt, but we cannot afford to buy a house in York Region because housing prices are too expensive. We have been in the same rental unit for the past 8 years and it is prohibitively expensive to move into a newer unit based on current rental rates. The situation is out of control and leading to landlords engaging in suspicious or sketchy behaviour because they know they can get away with it; "if you don't like it, move out and I'll find someone else to rent."

My postal code is L3Y. I have been forced to move 4 times in 4 years. I rent. It has become unaffordable. I move because of the greedy real estate agents and banks that promote high sale prices for homes whereby new investment buyers remove tenants to replace with higher paying tenants to cover their mortgages. They know full well that those who sold their homes and now have money will and can pay higher rents while they wait for the market to drop. People who need a roof as a home cannot afford it now. There are homeless who actually have jobs. With Covid affecting credit ratings, it is impossible to be successful on a bid to rent a space. And no one cares. Karma will come around. There are foreign owners who also only want tenants of the same cultural background. There is also discrimination everywhere. Some real estate agents will not even deal with you if you are from a different cultural background. They won't return your call or show a property.

My son is 27 years old with a Bachelor's degree in Business Management and work experience, still living in a basement in Markham because it is impossible for young professionals to afford even a bachelor's apartment in Toronto.

Need to differentiate vacancy due to speculation or from other legit reasons such as upcoming renovation or overlap time for occupancy, etc.

Need to establish deep rules to address the root cause. For example, do not tax cottages.

Need to target foreign buyers and foreign money as well.

Neighbourhood looks like crap. Some renters don't cut grass and the empties definitely don't. Houses are worth 1.5 million and it looks like we live in a derelict town. York Region,

Table 1

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you win. We will sell and move just like you want us to do your developer friends can tear hood houses down and build huge mansions that people will sell every 2 years.

No definition of Vacant Home is provided, i.e., are cottages/seasonal homes considered vacant homes? If so, I totally disagree with the tax. Where is the definition?

No elaboration. We need to change both the zoning types for more low-rise and density areas coupled with things like vacant taxes to get the prices down. I don't care if I go slightly underwater on my home evaluation, society needs this badly.

No home should sit unlive in.

No residents of Canada should be able to buy houses here, so people who live here can afford them.

No space for vacant homes.

No young people cannot afford to live here. at all. I feel EXTREMELY STRONGLY that York Region should be doing much more for young professionals to live here. Once all the boomers are gone, Vaughan is in trouble.

Nobody can afford basic shelter...this country is broken beyond repair.

Not 5%, 50%.

Not a viable solution. Better to cut government red tape, HST and land transfer tax. We are taxed too much!

Not all secondary homeowners are large companies. This sells small private families short and doesn't take into account their circumstances.

Not an expert on the situation, but it makes sense to tax those owners who can afford to let a property sit empty.

Not only a vacant home, but just a multi-homes tax. If anybody owns more than one home, they should be taxed incrementally more for each home (2nd more than the first, 3rd more than the 2nd, etc.). Additionally, if any person or business entity owns residentially zoned land and has no plans to build homes on them within the next 2-3 years they should have to pay a hefty fine every year they do not utilize the land.

Not only are empty units a terrible waste of a scarce resource, the owners often don't maintain them.

Not only are the homes going vacant but they are unkept and are bringing down the beauty of the neighbourhood.

Not only does it drive up the price of housing for people who need it but it also reduces quality of life for those in the neighbourhood with typically uncared-for lots and an empty house rather than great neighbours.

Not only does the practice of vacant properties reduce housing, they are often neglected and create eyesores in the community and may even attract squatters or be used for other undesirable activities.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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Not only should this be implemented, foreign buyers should be completely banned, and rent control introduced.

Not only would this create possible housing options for those in need but also, vacant and broken down houses would soon be fixed up and taken care of bringing life to neighbourhoods.

Not sure anybody wants to have a vacant property and don't know what the tax would achieve.

Not sure how much help this will provide.

Not sure if that is the actual problem with lack of affordability.

Not the issue. The issue is supply. Focus on the issue.

Nothing more than a tax grab by the government to screw over residents and line government pockets.

Nothing more than a tax grab. Will not do anything to help with affordability.

On my daily walk, I see at least 1 house per street that is vacant with no sign of anyone living in it. Weeds are 3 feet tall, sidewalk and driveway not shovel, newspaper not picked up on the front door, etc.

On my street of 15 houses there are 3 empty houses... people haven't lived in them for 5+ years.

On my street we have several empty houses. All of which owned by foreign owners, even if managed through a Canadian agent of some sort. It isn't right that they sit vacant, foreign speculators hedging bets to earn a huge profit while local people can't afford a house to live in.

On our street there are numerous residents whose adult children have had to move back in with them even though they have good jobs because these adult children cannot afford their own home.

One of the few solutions to the problems, so implement quickly.

Only if property is never occupied and then it's a slippery slope situation. I thought second homes were already taxable. Now if many homes are owned they should be under a business classification and taxed accordingly first as business second as shareholder.

Ontario's over-protective tenant ordinance is the biggest obstacle to renting a home, because landlords have a lot to lose if they meet a bad tenant.

Other family members who have difficulty finding housing at a reasonable rent.

Other people are able to get into the housing market.

Our kids shouldn't have to move out of the area for affordable housing.

Our street has many homes sitting empty for years. What a waste! We have a great school and I am sad for families living in hotel rooms because there are no other options.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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Outdoor maintenance is not maintained with empty houses.

Overseas investors speculating and purchasing real estate is making it difficult for the younger generation to own in the places they grew up in.

Owner has a right to do what he or she wants with their property. The current tenant laws make renting a property an extremely risky proposition since a tenant can end up costing an owner thousands in repairs, back rent etc.

Owners already pay high taxes. Why would they rent their property to people that could cause damage or not pay? This forces the owner into a horrible and unfair system to get their property back and unpaid rent. They are not banks but are treated as so by the system.

Owners should be free to handle their property however they want. Any attempt to regulate the market through targeted taxation is an assault on private property rights. Housing affordability should be improved through other means, such as deregulation, lowering the burden on the builders, intensification, transit improvement, etc.

Owning residential property and being a landlord has become increasingly challenging. Rent control does not allow the landlord to increase rentals even in line with inflation. With rising interest rates, it's become more expensive to own properties and the rent doesn't cover the costs. Introducing a vacant property tax may deter potential landlords from buying properties. It may be difficult to find a suitable tenant in a given year. And then to be on the hook for an additional tax.

Paying a vacant homes tax should be a requirement and part of the "cost of doing business" for those wealthy enough to invest in homes that sit vacant and are not made available as rental housing.

People are unable to afford basic accommodation and rents keep increasing. Many condos are renting for 3K a month or more which is way more than the average person's salary. This also makes it impossible to save for a down payment to buy a home. The tax is a good idea but my concern is how are you going to enforce it? People will find ways to get around it to avoid paying it so will it really help the issue?

People buy up homes and let them deteriorate and then tear them down to build monster homes no one can afford. The homes they destroyed would have been a lovely home for a family. It is a shame.

People buying as an investment should pay a high price for this privilege.

People have different reasons when they can not live inside their primary residence for that long but are not willing to rent it out, especially during a pandemic. E.g., we are now taking care of my daughter and grandsons during the pandemic given she is having her 2nd baby now and only 15 mins drive from us so we do not want to rent out our own home but mainly live with them in the past 2 years. Raising a tax for this is ridiculous! I think if you only do it for non primary residence it would make sense.

People have the right to do what they want with the properties they own-including leaving them vacant if they can afford to do so.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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People in my area have signs that read: "Richmond Hill against development." It's absolutely disgusting and anyone who is opposed should be ashamed of themselves for not giving access to high density housing in the area. It's almost like they don't want economic growth and opportunity. I know of multiple families who used the last 3 years of low interest rates to borrow ridiculous sums of money due to their inflated home prices, living cushy lives off the backs of renters who are squeezed everyday. I don't have those worries but many do. Homes are for people, not investments. High density housing is the only way to go.

People living and working in York Region can not afford to buy a home or rent in York Region. It should never have been allowed to get this far. This is the least that should be done.

People may own two homes and use one as a cottage. Why should this second property be taxed as a penalty?

People need affordable housing, period. If those with the luxury of multiple homes aren't going to use them, then they should at least be taxed for that so we can provide support to those who don't have homes.

People need homes to live in. Investors should choose other avenues for their money or offer their properties for a reasonable rent.

People should be free to do whatever they please to do with their homes. Whether it be occupied or vacant. It will be an additional responsibility for residents to declare their status which takes time. Vacant homes tax unfairly penalizes people who cannot rent out their units that are out of their control.

People should not be able to “hoard” homes for real estate value or simply to rent them out to others (in the case of owning 2+ houses). It encourages the inflation of value in the market and leads to unsustainable rent and mortgage rates for everyone. Allowing people to have multiple empty homes also inflates the current housing bubble by overvaluing houses that are not actually that valuable.

People should not be forced to rent out or supply their secondary homes to help the housing crisis but I do believe it should apply to people who have 2 or more vacant homes.

People shouldn't have so many homes when young people can't afford to buy any.

People use their home as a retirement vehicle. If York Region impacts the value of homes by reducing the value of already purchased homes and dramatically increases the amount of homes available, we will be forced to find ways to financially assist these families as they retire. Vacant home tax will do the same thing as the rush of people to sell their homes will drop the value of homes significantly. I hope to use the home I hope to purchase in the same manner. I will not have a pension to assist so although I find purchasing a home difficult, I want to be able to access those funds at a later date as well.

People who are trying to launder money don't care about the cost.

People who buy houses as investment / profit should be taxed heavily. Housing is not an investment instrument.

People who work in York Region can't afford to LIVE here. How can we truly represent York Region if we can't afford it?

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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People will never be able to afford housing in Markham. I grew up here and have a great job and am looking at leaving the city and the province as my only option to live. I try to be proud of my city however I reflect on the current situation and the issues many residents, especially younger residents, are not being considered. People are buying multiple houses and renting them out at unreasonable and unregulated prices. People are buying homes that are vacant just to watch prices go up. Foreign investors are buying houses either themselves or using a resident to manage the house/properties as an investment and that will not show up on this tax. This is a great start, however this does NOT address the systemic issues that have been and continue to plague a place I am no longer proud of to call my home because our MPs even on a local level are not representing the citizens interests and growing issues.

People work hard for their investments. If someone purchased a home for future investment that's their business. Affordable homes could be built. Build more town homes for families instead of single dwellings on large lots.

People working in King City in service jobs can't even find an apartment they can afford to live in. This is so wrong.

Perhaps a VHT will incentivize owners to sell their property or at least rent it out.

Perhaps people should not be allowed to own multiple homes.

Perhaps the government could actually do something to make money, instead of taxing people.

Perhaps the home is difficult to sell and the owner doesn't want to face the capital gains tax. Can a program be put in place to supplement the capital gains program to encourage owners to sell vacant homes?

Policies should match the problem. We don't have a supply problem. We have a “supercharged demand” problem. If everyone wants to own multiple homes, it limits normal supply and drives up costs.

Policy is to be implemented according to the present situation. We can always make changes in the future or from time to time so that this would not hurt the economy.

Politicians should stay out of people's private personal lives. Talking about FREEDOM, whether on the issue of investments or any other area.

Preference is to have non-owner-occupied homes such as Airbnb to be taxed as if it is vacant.

Prohibit corporations from buying up homes which they then rent at inflated prices.

Properties are purchased with after-tax money. A vacant tax is effectively taxing again on income. It is flat out wrong.

Property owners should not shoulder the brunt of affordable housing. This is the government's responsibility not asset owners. All levels of government should shoulder the financial burdens of solving this issue, not residents.

Property tax is not enough of a contribution when we're trying to establish a 'community.'

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Property tax, taxes on maintenance, taxes on sale. No more income redistribution is needed in York Region.

Property taxes are paid for the property therefore the city is getting its share for it already.

Question #6 is very leading. How can you expect to get reasonable replies to this question when you lead with the statements you've used. I am a Realtor working in York Region. Do you have statistics on true speculators that leave properties vacant, purchasing them only for capital appreciation? Anything that I have read puts these true speculators at a very small percentage of the market. Everybody likes to blame the surging prices on various boogeymen that are out there (speculators, vacant properties, etc etc), but demand and supply appear to be the main drivers.

Question: Do owners of vacant homes currently pay taxes like the rest of the residents of York Region? Would the “ Vacant Homes Tax” be an additional tax? Or an initial tax? For clarity it would be helpful if a statement such as this was added to this survey... Some municipalities have introduced an additional tax called the “ Vacant Homes Tax” which would be collected over and above the regular taxes that each homeowner pays.

Quite a few homes in neighbourhood are vacant or rented more than 6 months a year

Real estate in York Region is completely unaffordable— it is so difficult to find a house in the Region. As someone who may want to live here in my own house after graduating college and joining the workforce, it is completely infeasible seeing the rise in costs for housing and I fear I will have to move elsewhere.

Real estate is unaffordable and it does not help when people can purchase investment properties. Homes are for people to live in, not for speculators.

Real estate should not be an instrument for speculation. It should only be used for housing.

Real estate speculation is harming affordability.

Reduce foreign and excess investment whereby driving up the cost of real estate

Rent is low, relative to surrounding areas, home prices are falling.

Rent prices are absolutely skyrocketing and it often feels like nothing is being done to limit this or take care of renters in Ontario

Rental housing has become unaffordable for single people living in York Region at a time when purchasing has become unattainable for first time buyers without strong financial support by parents. Young people who do not have this support are at an extreme disadvantage

Rental properties are in short supply. No reason why an empty house cannot be rented out at a reasonable rate to lessen the impact of rising rents due to shortage of properties

Rental property is very difficult to find in our area

Renters rarely take care of the homes - Especially the exterior. Too lazy to even cut the grass

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Renting is no longer a stable housing option. Housing has become an investment vehicle first and foremost. Therefore, renters are under constant stress, worrying about when their landlord is going to apply for a rent increase beyond what they can afford, evict claiming they want to live in the residence, only to wait a few months before renting it out to been tenants for higher rent or selling the residence when they assess the market to be at maximum value to new owners who may want to live in the residence.

Renting out empty houses gives more availability of homes to those who need them AND enables properties to be cared for in the owner's absence.

Rents are also going up and finding affordable housing on a limited budget is necessary to keep people from homelessness.

Rents are sky high and homes are unaffordable for young adults.

Represents a very small % of properties. You own it, you pay taxes for it, your right to use it or not.

Residential properties should not be used as money making opportunities at the expense of the public.

Rich people will just pay the tax and this will result in nothing being done.

Seasonal cottages should be exempt.

Seems more like a cash grab than help.

Seems the Region is an action that is not a solution for the problem. If speculators did not buy and hold the property, would they automatically become viable low income housing, or would they simply sit and rot? If only 4% of new housing is affordable, has the Region no leverage over the municipalities that permit developments of such exclusive housing? How would any vacant house tax gathered be used? Maybe the Region could build a shelter building to house a dozen or so and claim they are making an impact on the issue.

Seems to be more equitable - those who can afford investment properties make a bit less and city income will help address affordable housing issues.

Several homes on John Street are vacant, owned offshore. Property is not cared for and Markham does nothing to enforce bylaws.

Several vacant homes in my upscale neighbourhood that are not maintained and are simply left to nature. Some of these properties have dead trees and are truly a mess. The owners should certainly be taxed additionally.

Several vacant homes within a 5 minute walk of my house. Also a multi million dollar new house that has been under construction for probably close to 10 years...it's reportedly a pet project/hobby for someone. Both scenarios tie up land that could be used for prospective residents.

Shelter is a necessity for survival, and encouraging the commodification of housing by failing to address the issue effectively serves to tell the people of York Region that the government

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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truly doesn't care about them. To prioritize the wishes of investors and the wealthy over the material needs of the people is an indefensible and outright immoral act.

Should not apply to cottages.

Should not tax cottages of people that live elsewhere in the country, but should tax those who live outside of the country but have vacant homes in Canada. Should tax those who have second properties for speculation purposes only and do not use the houses at all.

Since 2017, social workers have had to advise their clients on Ontario Works and ODSP to relocate out of the Region if they are evicted from their home because of affordability. Morally and for practical reasons, York Region should not become a region available only to the well off. Any and all steps should be tried to fix this situation.

Since there is a housing shortage, no one should be purchasing homes unless they plan to inhabit them.

So against this - and I am full time living in my home - am terribly worried my granddaughter who is a Nursery School teacher in York Region, will have nowhere to live when her parents retire and move elsewhere - what you are doing will not help at all in affordable housing - just give you tax money which will not help in providing affordable housing for our younger family members who don't have rich relatives to help them. Do things like allowing more private rentals - stop all the massive mansion buildings and allow property to be sold and either at least two houses to be placed or even small multi housing if property size allows, etc. etc. Think outside of the box and not of getting tax money which won't even be used for AFFORDABLE housing.

So many empty properties are just sitting vacant while there's a housing crisis.

So many homes in my area are vacant. They look horrible as they do not cut their lawns or fix chipping paint. One home has been like that for 15 years.

So many houses and condo units in our area are vacant, held by "investors" and money launderers. We are unable to find an affordable 2 bedroom unit to house our growing family.

So many investors own multiple properties. The issue is they stagger the properties between various members. I have witnessed this with renting. A couple owns 3 homes, each home is in a different person's name. It's hard to catch up to them as they are always a step ahead. With “vacant” homes they can merely add a name of a family member who supposedly lives there. I also know many retirees who leave their homes vacant as they travel south. These ppl will do the same as above. I know several couples who own cottages, chalets and a permanent residence. I'm guessing these ppl will do the same thing. The biggest issue is that our government has let down people by allowing all the condos and homes to be built without building apartments and affordable housing for retirement. We have so many homeless and there will be more. The Government needs to build affordable housing. Taxing those who own multiple dwellings won't do much. They will find loopholes.

So many investors who do not contribute in any way to our society, but inflated housing prices such that we cannot afford even the down payment for a home. Even PHYSICIANS need help from parents for a down payment! And that was 5 yrs ago - the situation is even worse now.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

So many would-be homeowners were outbid by investors and driven out of the market. Investors then rent the property, which is seldom looked after (or remains vacant). This prohibits a family wanting to live in the community and adds nothing to the neighbourhood.

So more people can afford housing.

So we even know how many homes are empty? If we don't, how do we determine this tax will be effective? Also, a tax policy that changes people's behaviour is not a good tax policy. There is much research done in this area. Also, this will drop pricing in York Region but increase pricing in surrounding regions without vacant homes tax...why are we doing this to hurt the wealth of existing York Region residents when compared to surrounding area residents?

Some homes may be vacant for different reasons. Some could be families being out of the country for a short period of time. Also with the existing landlord tenant act, landlords are not well protected so it may not be in the best interest to rent out for everyone.

Some houses I've seen haven't been used in at least 10 years. Tax them all bruh.

Some people should not be landlords. Until the LT Board is sufficiently resourced, creating pressures for more people to private landlords may not be in the best interest of the people who need to be housed.

Some vacant homes are not properly kept and could be a safety hazard, e.g. neglected swimming pools, overgrown lawn, breeding ground for mosquitoes.

Sometimes housing is empty because the people who were left after a loved one passed a home has to clear the home. This happened during COVID-19 and took us a long time to clear a home (4-6 months) as the person had a lot of stuff. The last tenant registered and why the unit is empty should be taken into consideration. I agree the housing in York Region is definitely not affordable. The problem I also see is that we have a big older adult population... and a lot of the housing is meant for families as opposed to singles. For this reason even if a vacant home was up for sale, it would be usually geared towards those that 'need' more space. I am worried about York Region becoming like Toronto (congested). The other question I would have, if a house is possessed by a bank or corporation... would they be subject to the vacant homes tax as well?

Speculation is a major contributor to the housing shortage and should be dealt with ASAP via a tax.

Speculation is driving up the cost of homes to new home buyers making the market even more difficult for new immigrants and our young adults to buy into the market.

Speculation only hurts the economy. The tax should be high enough that speculation may not make sense. Also, businesses should not be allowed to purchase residential property.

Stop creating more taxes and do something. Get more developers and get rid of the restrictions causing them to not build as many new homes.

Stop financializing homes.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Stop foreign investors from buying properties and leaving them vacant. They don't do proper PDI anyways and new homeowners get stuck with inferior products and Tarion won't help because warranties have expired.

Stop foreign money laundering.

Stop granting building permits for unaffordable housing! 4% affordable in 2021 is outrageous. Raise this to 25%.

Stop letting speculators buy homes, driving up the market out of reach of true home owners.

Stop selling homes to foreign investors who have no intent on living in them.

Strongly agree that a vacant house tax would encourage owners to make them available for renters or to sell them out right for the new purchasers to occupy.

Studies have shown this will further decrease housing availability.

Support would depend on how long the property could remain vacant before the tax takes effect. There are justified reasons why a landlord may leave a property vacant for an extended period of time. How would charging a vacancy tax ensure housing affordability? Is vacant properties really a problem in York Region?

Take the tax, and divide it to non-vacant homeowners.

Taking viable residential housing stock out of the market by leaving vacant, and often unmaintained, is a relatively new phenomenon encouraged by the movement of global capital and is completely corrosive and unacceptable. This hollows out neighbourhoods and at minimum negatively changes the character of a community. Using the tax system as a tool to discourage and eliminate this practice is not only reasonable but required.

Talk of support is always directed at prospective home buyers but never given to people to have no ability to buy a home and never will. No one seems to care about renters.

Tax does NOT solve homelessness. Tax does not open up housing to the vulnerable or less fortunate. Tax is a \$\$ opportunity to penalize those who work extremely hard, are extremely busy.

Tax foreign home buyers more, tax corporations that purchase single family homes more.

Tax homes that are empty and not looked after. They ruin the look of the community and we pay enough tax to make it look respectful.

Tax never resolves an issue, only brings money to politicians. Build more, build cheaper - this will resolve supply issues, not tax on air.

Tax the rich who do not rent out vacant properties or are flipping houses.

Tax the sale at the time of purchase for foreign buyers.

Tax them heavily .. They must get a local permit to leave them vacant for 6 months .. They are a stigma in neighbourhoods and may reduce values around their locations.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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TAX THEM, HOMES ARE FOR PEOPLE NOT FOR INVESTMENT IF A HOME IS SITTING EMPTY TAX THEM 25% OF THE VALUE PER YEAR.

Tax vacant homes so people will sell to actual families that can enjoy our cities.

Taxes should increase based on the number of vacant homes and income generated.

Taxing doesn't solve the issue. We need more housing supply. York Region needs to cut administrative red tape so developers can build homes. Building permits need to be fast-tracked.

Taxing people does not encourage them to rent their property. Give a big enough tax break to encourage. Renters often cause damage. Owner's get stuck paying for repairs. So taxing is not the answer.

Taxing vacant homes is more likely to get the foreign owner to sell to a family who lives and work here

Technically a good measure to penalize vacancy and theoretically speculation but doesn't encourage more upzoning and redeveloping and densification which I think would be more productive

The “solution “ will do nothing to solve the problem

The answer is Dependent on the definition of the circumstances when the vacant homes tax is applied.

The answer is to give incentives to build more homes. Give new construction purchasing tax breaks. No property taxes for 1 year or land transfer tax on new construction first time buyers that live in the property for 2 years +

The average person in York Region pays enough tax as it is. It is up to the people that use the tax money collected and use it properly... leave private money alone.

The fix for housing affordability is to build more housing, not crash the market. The answer is not adding another tax we are already taxed to the maximum.

The future citizens of Canada are being forced to rent for life due to companies (with millions or billions in profit that can buy houses for cash quickly or do overasking easily) buying up available housing or holding onto housing, forcing people to rent from them or inflating the housing market artificially. They should be taxed severely on empty homes they can't/won't rent in order to allow individuals or families (not companies) to grow and thrive in York Region. Better yet, prevent them from buying houses or apartments or condos in the first place. Companies do not and will not ever need family homes.

The government has no business in what people do with their own homes.

The government needs to stop interfering with real estate value. Every time the government interferes it impacts the value of residents' most significant investment. The real estate market is a free one. Let the market do what the market does.

The government should not have the right to tell me what I can or can't do with my investment. I pay my taxes and if I want to leave it vacant that's my prerogative. This isn't

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the solution to the problem. Why doesn't the city of Vaughan like many other municipalities need to speed up the process of development and permit approvals so more units can be built.

The house across from where I live has been empty for over 2 years. There are also others in my subdivision empty.

The housing crisis is becoming a serious issue with many families left literally homeless. The housing market is majorly foreign money and the ones who can purchase are already from affluent families.

The housing crisis needs attention and the tax is the tool to use in my opinion

The housing supply and demand is severely imbalanced in GTA.

The key is to eliminate non-Canadian resident ownership of homes.

The landlord is at huge disadvantage because of the act and villainized when attempting to collect rent or requesting payment for damages done by tenants. Tenants can get away with pretty much anything and all responsibilities fall on the landlord.

The level of absentee landlordism is staggering. Viable housing options sit empty or are used for short term rentals. Family housing prices are untenable.

The low income - seniors, disabled, single parents are suffering under high rent. Increase in assistance required at food banks.

The main problem is a lack of supply. A vacant homes tax is politically popular but will not help much for housing affordability.

The multiple house owners are profiting from raising the rents. It's not just about availability, it's about the high cost/price of rent and buying property. My sister has been evicted twice from Newmarket in the last 2 years, as the owners either sell or pretend to live in the house so they can keep increasing the rent.

The neighbourhood I live in has become a block of unoccupied and neglected homes and properties, but my taxes just keep going up.

The objective of this tax should be to deter speculators. A proper vacant tax requires well designed compliance tools and specially algorithms to detect empty homes.

The owners who are not in their houses for long periods of time also do not look after them. In winter the snow was not cleared from the walkways or driveways and in the summer they did not cut their grass. The weeds are two feet high.

The people who live in York Region are being forced to look elsewhere to afford a place to live, without housing affordability, it helps perpetuate toxic relationships within families and those who live in multi-house homes as those who suffer from the toxic relationship cannot leave without needing to move hours away for affordable housing.

The percent should be based on the cost of the home, the people who can afford to purchase the home can easily afford the tax you are implementing

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

The policy needs to be reasonable for investors to have time to rent out their units and there needs to be adequate resources to prosecute "professional tenants"

The primary problem is not the overabundance of vacant homes, but the overall lack of housing supply relative to demand. Taxing vacant homes tinkers on the margins but does not address the underlying issue fully. Moreover, the effects of the tax on affordability are in question (available evidence is mixed), while the costs are steep: the tax increases the already over-grown bureaucracy and further complicates the tax code, erodes private property rights, will increase tax avoidance schemes, etc. A better alternative would be to motivate or force municipalities to ease their zoning laws to allow multi-family dwellings, allocate funds for infrastructure development (so developers don't wait as long for the city to complete sewer/electrical work), fast-track local permitting process, and so on.

The reason owners don't rent their property, because it's hard to evict bad tenants. The government should look into the law of eviction, before they try to milk more money. :(

The Region should be for people to work and live in. The homes should be for residents, and not for hoarders to accumulate to rent or to wait for price inflation

The Region should not interfere with how people use or don't use their homes. It is their property and they should choose how to use it. This is ridiculous and a money grab. Stay out of people's business.

The Region should plan better and validate its own budget where many unnecessary spendings are taking place including over stuffing. People are working hard to get a property and maintain it. It's their money and choice whether to rent or keep vacant.

The rental property we own is the core part of our retirement plan as we don't have private employer pensions. There are many like us - York Region is home to a lot of self-employed individuals about to retire with no employer pension plans or benefits. We have planned carefully over a lifetime and are not asking for help, just not to be hindered. Sometimes the house is vacant - when preparing the house for sale or rent, when looking for a renter, when cleaning and repairing after a renter, when renovating, etc - and unforeseen circumstances always pop up that extends its time vacant. There's nothing we can do about that, it's a reality of life. It would be callous and severely damaging to our retirement finances to be hit by a big tax bill too when we're already missing out on rental income. Any vacancy tax needs to include a tolerance for vacancy that ensures beyond a reasonable doubt that property owners who are genuinely just trying to have some cash flow in retirement aren't unduly punished. It would be more fair if this tax applied only to homes purchased after the policy was enacted. Just as it wouldn't be right if an airline suddenly added a baggage fee and applied it to people who had already bought non-refundable tickets, it's fundamentally changing the rules of the game on people who are locked in and captive. Again, please keep in mind the impacts will have on people who count on their property for their retirement. We don't have the flexibility to change our plans on a dime at this stage. Our interests matter just as much as everyone else's, we are numerous, and after decades of paying our share of property taxes you have a moral obligation not to screw us in retirement.

The rich and the greedy are tiresome and draining on the economy.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

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The shortage of rental properties in my neighbourhood has driven rents so high they aren't affordable. I'm concerned about the next generation being able to rent within the Newmarket area.

The staffing cost to administer such a program will exceed the minimal revenue incurred. All GTHA municipalities should focus on more tangible ways to address housing affordability and the lack of affordable housing.

The state of off-shore and on-shore owned homes in my area is appalling. Eyesores and dangerous.

The street I live on has been a "dogpatch" for 25 years due to speculators sitting on empty lots, abandoned houses, and poorly maintained rentals.

The tax rate should be at least the same as the tax rate in BC.

The tax should be punitive. Large enough to discourage speculative investments. The rapid growth in condo developments in the south of the Region will certainly result in vacant homes and condos.

The tax should not be imposed on properties that are actively being marketed, with proof of listings and affidavits verifying the listing.

The tax will increase rent, not availability.

The tax would encourage people to sell or rent out properties they are not using.

The tax would help for more affordable housing.

The vacancy tax is deemed as ‘low lying fruit’. Maybe understand why mom and pop landlords are keeping units vacant. The Landlord Tenant Board process is broken and no one is willing to get the Ontario government to fix it. It is too heavily weighted to tenants. Where else can a tenant live and not pay rent or utilities...it's theft and if stores can prosecute for minor theft, why can't a landlord? Affordability is not one area's responsibility. It has to be seen from a macro perspective not micro. Go lobby the Ontario government to stop rent control (inflation is 6+% but rent only can go up 2.5% and fix the LTB...make the system more fair.

The vacancy tax must be high enough to deter investors.

The vacant homes tax has to be well defined. E.g., to exclude caregivers for example, who have to move in to care for a family member for a time but wish to leave their home vacant. Or people who have to move into another property and are selling their home as a vacant property.

The Vacant Homes Tax should apply to residences that are used for short term rental like Airbnb.

The vacant homes tax should be one of many levers the Region can pull to help with housing affordability.

The vacant house pays property tax? It doesn't blast music until 2am every weekend, I think we should have more....

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

The vacant tax and house flipper tax (buying the property not for use and selling it in one year without any justification) is the first and right step to improve the affordability.

There are 2 homes on my street alone that are vacant and the owner lives abroad. And lengths are taken to make it not appear such as snow shovelling to mask the vacancy.

There are already too many taxes and this is one that will be difficult to collect correctly. Just think about all the schemes that will be created by the people that actually keep properties vacant, including assigning (pay for) a fake resident, pretending major renovations are being done, just plain lying. The common people will pay more taxes. The foreign schemes will find a way not to pay.

There are at least 2 homes in my sight line that are unoccupied. One has been vacant for years and the other is one of 3 homes owned by the same person. Properties are not properly maintained.

There are homes that are not being looked after, yards unkempt, great opportunities for raccoons to thrive.

There are hundreds of vacant condos and houses owned by offshore foreign buyers.

There are many homes vacant and owned by foreigners who do not even come to the house(s). For example the house next door to us is owned by a foreigner and left empty, they never come to the house and has a property man maintain the house once to twice a month. This should be available for Canadian residents to purchase or rent not left there vacant, with a tax at least more houses will come available for rent or to own and if not our city will make more money for what is needed here.

There are MANY houses in Aurora in my neighbourhood that sit empty. My area is now 14 years old and some of these big homes have never had anyone living in them. With the housing crisis happening this should not be allowed.

There are many vacant homes in my neighbourhood. These homes are needed for people to live in, not hold onto indefinitely to make huge cash grabs.

There are many vacant homes on our street - held, we believe by speculators.

There are multiple houses on my street that are empty, backyards are overgrown and this is all in a recent development. My family and I are renting and will be doing so for the foreseeable future because the housing market requires us to either have inherited a great sum of money or to have my parents contribute a significant sum.

There are not a lot of rental options. Anything to add more will be great.

There are numerous houses in our Aurora neighbourhood that are vacant. They are not upkept and some are in dire need of repair and yet irresponsible owners do not upkeep the property in accordance with By-Laws. By-Law can only do so much and honestly, it's time to start reigning in people using the housing market when there is such a massive demand for housing. They also purposely price rent way too high out of greed or simply to deter people from renting. Not to mention the obvious money laundering schemes etc. Forcing these houses to be sold on the market will also have positive environmental effects where York Region can stop decimating every single parcel of green space we have and creating more

Table 1

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adverse climate effects (aka a massive tornado destroying Uxbridge, Barrie etc). It's time for York Region to step up and stop playing nice with the people directly causing a housing shortage.

There are several homes in my neighbourhood that have been vacant for years.

There are so many empty homes in this area that could be better utilized by families needing affordable and available rentals. The lack of care and attention paid to these properties is alarming...there is absolutely no upkeep or property management to speak of and the outside conditions make living close by an embarrassment. All of these vacant homes should be reported to the city, a maintenance team dispatched and all costs associated be billed to their taxes. The costs should be in excess of the property management costs to make a point.

There are so many empty houses. It is kinda sad.

There are so many houses sitting vacant in Unionville now. They are never cared for and ruin the look of our beautiful town!

There are so many houses that we see just walking around the neighbourhood that are completely abandoned. Not only does it make housing unaffordable, it affects the character of the community.

There are so many vacant homes in my neighbourhood, owned by developers who are sitting on them, or by owners who live elsewhere and are holding onto them. So many families would love to live in my neighbourhood but can't find a home because of these situations. There were also party homes in our neighbourhood rented out as Airbnb's only in the summer months and vacant most of the year. Same as cottages, empty 9 months of the year.

There are streets where 30% - 50% of the houses are empty. If there was a vacancy tax this would encourage rentals and reduce housing costs.

There are thousands of homes that are vacant - many are not maintained. they could be home for a family.

There are three empty homes on my street. So we lack neighbours. It is less safe. The properties are not well cared for. They are not rented out. Wasteful.

There are too many homes in the area where you know no one is currently living...uncut grass, weedy garden, uncleared snow, houses looking in need of some tlc, and window coverings that never move. It does nothing to improve the area.

There are too many houses in our neighbourhood that sit empty, sometimes for years on end. In some cases the property is left poorly tended with long grass and weeds abounding. Others have ugly orange fencing put up around trees and these fences remain in place for years, despite nothing being done to the residence and no occupant present.

There are too many houses that are vacant used for “income” property that are never used. They are taking valuable housing options away from young families or renters.

There are too many vacant homes in my neighbourhood. Looks bad, tall grass etc...



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

There are too many vacant homes. The other homes rented out are owned by persons who do not live in the country and they don't deal with the problems on the properties (electrical issues, trees that are decaying, fences falling down) or with bad tenants. I know because I live next to one.

There are too many vacant houses across the Region.

There are vacant homes for legitimate reasons. Why penalize those when the affordable issue has nothing to do with vacant homes?

There are vacant properties on my street. They are unkempt, an eyesore, and more importantly could help ease the housing crunch.

There are way too many vacant houses while houses are put up at crazy rates. Way too many homes are sold and immediately up for rent in my area, but some I'm sure are vacant as well.

There can be situations where people need to maintain two residences but may not be able to fulfill the 6 month residency requirement for example deciding to work in another area with full intentions of returning to make the residence their full time one in the future and using it more like a 'cottage type' facility in the meantime. More like taking a leave of absence while working in another area.

There is a crisis in affordable housing both for renters and buyers. We must address this.

There is a home on our street that has been vacant for a number of years.

There is a house in our neighbourhood that has been empty for 6 and 1/2 years. It is overgrown, there are gigantic weeds and it is a hazard. It can attract animals. If the house caught fire, it would be a risk to the entire street. Is there heat, electricity, property insurance?

There is a house on my street my family wanted to buy. Was sold before we could so we settled for another option. The original house we wanted the owners to not even live in the house. It's vacant. It's extremely frustrating seeing a home someone could live in being empty.

There is a house on my street that has been vacant for about 2 years now. Apart from vacant homes driving up house prices, they are an eyesore to the general public. This is because the owners have not been around to do basic maintenance such as pick up trash, mow the lawn, water grass, etc. so the vacant s homes stick out like a sore thumb.

There is a housing crisis in the York Region and we need to ensure as a community people have access to shelter.

There is a social responsibility to take any and all steps necessary to free up housing.

There is an empty house on the street in my neighbourhood. Not good for the community.

There is definitely a crisis of affordability and I support this idea. Good investment owners have tenants in their properties.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

There is no doubt there is a lack of affordable housing. I am unsure however if you can solve this.

There is no reason for a home to sit vacant in the Region for more than a couple of months. Only significant structural work would require it. Investors holding properties empty don't bring anything to the community. Foreign investors doing this, cause lack of affordability and housing to residents. If they can't rent a property, it's due to not finding a market rate. Empty liveable homes should be taxed after 6 months. If owned by a corporation or any form of business or foreign buyer, the vacant tax should be doubled.

woulThere is no reason for homes to sit vacant in a vibrant area. People should not be hoarding real estate.

There is no reason for houses to be empty when families are struggling to find a place to live.

There is too much money sitting in vacant houses, while the owners wait to resell at a profit. That profit should be taxed, and heavily. Or fines should be imposed if a property is vacant for longer than 3 months.

There might be some legitimate exceptions.

There should also be a landlord license requirement, for both long and short term houses with an annual fee.

There should be a ban on ownership for businesses past a certain amount.

There should be a reasonable time for a buyer to take possession and move in or rent out.

There will always be loopholes to a system like this. The real problem is all the red tape around building and not enough incentive towards builders to continue to build. This has been over seven years of lack of inventory, we simply need to build enough homes, housing starts are far too low.

These non-residential homes and many residential homes sit for years unoccupied and poorly maintained - often as place-holders awaiting capital appreciation while Canadians search in vain for residential opportunities. Buyers must designate at the time of purchase that this is to be a primary residence then occupy the same for a minimum of three months per year. Otherwise it should be deemed to be an investment property.

These properties are often neglected. Should not be allowed to be vacant for more than six months at the most.

These properties aren't being taken care of, reducing the look and feel of your community and neighbourhood.

They are already paying property tax. And not using the services they are paying for like roads, garbage, libraries etc. The municipalities (upper & lower tier) benefit from collecting property taxes but don't have to deliver services on those vacant properties. BUT property standards MUST be maintained, however, so that lawns are mowed etc.

They own property. Why would they not pay land tax or property tax?

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

This also impacts the ability for hydro, water, sewer, etc to accurately gauge the demand and processing quantities. Leaving the systems either underutilized and a waste of tax dollars or inaccurately scoped for real demand depending on how the measurements are taken. If inadequately scoped then an uprise in usage would result in systems and infrastructure that cannot support the residence. Leaving years to plan and recover while the real residents are impacted.

This does not help with affordability...only driving away investors. And lots of people have cottages! This is crazy.

This is a good start but you need to go WAY farther. Single family large lot home ownership needs to stop being the focus of new developments. High density is needed.

This is a must and it needs to be big. I see empty homes in my neighbourhood all the time and many of them are empty for years and years.

This is a strictly supply vs demand issue. The reason our supply is not meeting demand is the fault of all levels of government. We need immigration due to our falling birth rates, but it is beyond irresponsible for all levels of government to not ensure that housing is available for all Canadians. More taxes are not the solution, streamlining the building process and making more permits available is the solution.

This is just another tax with no specific plan to explain what this tax will be used for! Is it for more spending on Viva bus lanes in the middle of the road causing enormous traffic problems?

This is not justified based on the stats provided.

This is not the way to fix the problem. The way is very obvious if you talk to any small landlord. Fix the laws in Ontario to give the landlords more rights! It is exceedingly hard to be a landlord in Ontario, and many don't want to do it. Look at the backlog in the court system. Look at Ford telling landlords they can't evict someone over covid. Look at just how hard it is to get out a bad tenant. We only rent out our house because we have to. I know plenty of people who wouldn't even consider it, and you should not force people to pay a useless tax on their own property because they choose to protect themselves and their property by keeping it vacant. A tax won't make people rent out their properties if the laws won't protect them. Just another way to line the Region's pockets.

This is the first time hearing this, and if true, then yes, implement the tax. People unable to get affordable homes, while a few investors keeping homes vacant to keep prices high is wrong, if not immoral. I am not sure that it will totally solve the problem, but it is a good start. I would be in favour of eliminating home vacancies altogether, for the purpose of speculation.

This needs to be done, but also enforced. Furthermore, home ownership, especially multiple home ownership, should only be allowed for people who live AND Work here. If you have an offshore shell company in a tax haven, you shouldn't be able to own multiple homes in York Region or Canada.

This tax has worked in other places. Anyone who owns a second home and does not use it should be penalized.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

This tax is long overdue!

This tax should ramp over time to put increasing pressure on landlords to drop their rental prices to reasonable values.

This tax will affect people renting their houses under Airbnb, it will affect people that purchased housing units for once a year or stay in the city for a conference/business trip. Maybe I have that house for my lover. It is no one's business why I have property and who lives in it.

This tax will discourage speculators and help affordability for first-time buyers.

This tax would ensure proper property maintenance is adhered to & ensure minimal break-ins.

This will help the lower and middle class people by offsetting their property tax portion by taxing the Uber wealthy who can afford to have vacant homes.

This will simply introduce more cheating to avoid paying additional tax. The overhead from the government goes higher too. It's not an effective way to control the house price.

This would be the only part of the free market to be legislated by the municipal government and to what end? It will not increase housing availability.

This would motivate speculators to put places up for rent and more supply could lower rents.

This would negatively impact seniors who have two properties. Especially when these seniors are going to rely on the home for their retirement.

Tired of rental/vacant homes on my street - investors have no pride of ownership and I fear younger generations will never be able to afford a house.

Tired of seeing houses sitting empty and the maintenance isn't being kept up. That house is now an eye sore and my children will never be able to afford their own home if this keeps happening. I want a very high vacant home tax to be implemented!

To make housing affordable for the young generation particularly.

Too many empty houses in our area, unkempt.

Too many families cannot afford to rent therefore these empty spaces should be rented out at a reasonable price.

Too many folks looking to purchase a home are being priced out the market by large and small property owners looking to make a large profit renting out multiple homes.

Too many homes are being purchased by foreign investors who don't feed into the local economy and leave the property in less than acceptable appearances bringing down the value of our communities.

Too many homes are held by speculators and make home ownership pricing higher than is demanded to house the resident population because of a lack of housing supply.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Too many homes are sitting empty while families looking to move into the neighbourhood have few, if any, options.

Too many houses are left vacant while so many can not afford to live in this Region. We need to prevent speculators.

Too many houses are sitting vacant as others are struggling to find a place to live.

Too many houses on my street have sat empty for a long time. Someone comes and checks the homes for an hour on Fridays, but otherwise they are vacant and are reducing the supply of homes available in the area. While the enrollment in the area schools is reducing due to less families with young kids being able to afford homes in this area.

Too many houses sit empty today here while you hear of people moving further east to live since nothing here. Plus the empty houses are becoming eyesores in this area.

Too many houses sitting empty , owned by offshore speculators, driving the rental and selling prices higher just to satisfy the speculators.

Too many newer homes are vacant in my area.

Too many of our younger generations are struggling to own or even find affordable rentals.

Too many of these homes are neglected and that has an impact on pride of ownership of neighbours adjacent to the litter and overgrowth.

Too many people being overcharged on available rentals leading to illegal and poorly run homes.

Too many people have several houses and leave them empty to wait for prices to go up.

Too many people own residential properties with no intention of living in them. While I would prefer there to be more incentives for these people to just sell these properties to buyers who do not own their principal residence (as opposed to having the option of renting them out) but I understand this proposal is better than nothing. I personally find rampant landlordism to be a major problem impacting housing in this Region/province/country.

Too many properties bought as investments, to flip, speculation.

Too many scenarios to ‘Tax’ all 2nd non-primary residence. Empty houses, used occasionally still provide property tax, and basic minimum utilities generating revenue for those service providers. Often landscape is hired, generating more small business revenue. A financial investment is a bonus, accomplishment and although there are some who don’t have it, it is NOT democratic to continue to punish and burden those who have worked hard and achieved some success. No development of rentals? Why? Because costs are too high and Tenant Landlord laws are difficult.

Too many speculators own more properties that bring up the market price.

Too many unkempt vacant homes in York with too many people and families without affordable housing.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Too many vacant homes in neighbourhoods have not been kept and are making the areas run down.

Too many vacant homes in the area - not maintained.

Too many vacant homes not being maintained is a big issue (e.g. grass not being cut, overgrown weeds, etc). Those looking for homes can't afford them because house speculators/investors appear to be driving up the cost of housing.

Too much speculation buying going on from people not even in Canada. This is driving the price of homes tremendously.

Too often vacant homes are not taken care of. People have little pride in their properties such as not regularly cutting grass, etc. Homes should not be purchased solely for speculation!

Toronto (and GTA) is considered a world class metropolitan city which naturally drives up both rental and house prices especially when there is an imbalance between supply and demand. In order to make housing and renting affordable, we increase supply fast enough to keep pace with the demand. Although increasing the interest rate may bring the house price down, however, the mortgage rate goes up accordingly. The buyers end up paying the same periodic payment if not more. So I do not see how increasing the interest rate can improve affordability. In order to increase supply, we can speed up the development process by reducing the red tapes. Condos and townhomes provide low price entry points which should be encouraged. I believe one of the main reasons why there are many investors in real estate is because of the low interests that they earn in GIC, saving accounts, etc. The stock market is volatile and not for everyone. The vacant homes tax appears to be penalizing those who try to secure a self-sufficient retirement out of the limited options that I just mentioned. Please keep in mind that retirees who can help themselves without extra assistance from the Government will help the Government down the road.

Trying to solve complex problems with simple taxation never results in the intended outcome. It's nothing more than a headline grabbing publicity stunt that is used by officials to make it appear like they are doing something, and added taxation plays well with the portion of the public that thinks (in error) that rich people and large corporations are causing the housing situation.

Typically vacant homeowners do not maintain their outside property which runs down the neighbourhood.

Unacceptable that vacant houses are often not maintained and become neighbourhood eyesores - with reasonably priced rental properties in high demand and in short supply, vacant houses are highly objectionable.

Unfortunately those that are rich enough to buy a place for investment and not rent it out, will be more than rich enough to pay a vacant homes tax. We rent many farms with empty houses on them because it is easier for the developer to not rent the house out. They have deep, deep pockets. Many are heritage homes left to rot which is the saddest part.

UNOCCUPIED HOMES ARE RECEIVING CITY SERVICES (POLICE, SNOW CLEARING ETC.) AND SHOULD THEREFORE BE PAYING TAXES.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Until the LTB is changed & landlords are given back rights to deal with bad or undesirable tenants, no property owner should be forced to rent the property that they legally own nor should they be taxed for not doing so. They already pay taxes.

Useless bureaucrats think that can easily be bypassed.

Vacant dwellings are often poorly cared for, might attract criminal activity and take up inventory falsely inflating competition and value.

Vacant home owners should be disincentivized to avoid renting / living in them. We need to make units that are already existing available to those who need it.

Vacant home tax just adds another layer of cost to our Government with no real ROI. Additionally it just adds another heavy handed approach to make housing "affordability" which isn't the correct answer. The recent interest rate increases alone are already crippling things.

Vacant home tax now please! Next steps should be tax on ALL non primary residences and ban on corporate home ownership.

Vacant home tax should be one tool in achieving affordable home goals.

Vacant home tax violates civil liberties and infringes on residence's rights.

Vacant Home tax will not cool down the market, just add more burdens for someone who built his/her nest in York Region, but have to go back and forth to another province or country to work to bring bread home. I would suggest creating a tax for foreign owners who are not Canadian and permanent residents, and increase their property tax.

Vacant home tax will not resolve the root issue, at all. All this suggestion does is dealing with the consequence, but not addressing the root issue would mean this is a temporary solution, if at all.

Vacant home tax will only help so much. To make housing more affordable we need to protect housing as a means to live instead of investments.

Vacant homes also negatively affect the neighbours and neighbourhood. One sees 'just enough' being done to keep the bylaw officers away re: property maintenance. Further, it deflates the sense of community.

Vacant homes are a blight to neighbourhoods. They are often unkept and York Region does not do enough to make people comply with upkeep by-laws. look at cathedral town. It could be a lively community but consists of closed storefronts, no grocery stores, and uninhabited homes.

Vacant homes are a blight, no one takes care of them, weeds everywhere.

Vacant homes are a lost opportunity for those who need housing. It benefits no one but the owner, and we need solutions that benefit society, not individual investors.

Vacant homes are a security risk - drawing attention and increasing vandalism and opportunities for crime and break ins.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Vacant homes are an issue, but even more proportion of speculator investment is also renting them out - regardless of whether it's rented out or vacant, investors are bidding and driving up prices (causing affordability issues) due to the fact that they can leverage on existing equity on the other homes. It's multiple ownerships that are the prime reason prices are being driven up.

Vacant homes are left unkempt and risk property crime.

Vacant homes are negatively impacting access and affordability of housing. A very high annual vacant tax should be assessed. New bylaws should be created that prevent future vacant homes. Perhaps a home should be sold if it remains vacant for more than a year. Also, investors should be taxed extra to allow for families to purchase homes.

Vacant homes are not contributing to the community. It's better to have people living there and contributing to society.

Vacant homes are not only a travesty for those in need of housing, but a vacant home is a deteriorating home and it shows.

Vacant homes are often left to "demolition by neglect" and many such homes are destroying our current neighbourhood (vermin, squatting, weeds, garbage etc) and perfectly good homes that could be rentals.

Vacant homes are sometimes not maintained. We had one in our neighbourhood where racoons made a hole in the roof. Bylaws had to step in and ask the owners to repair it or they would hire a contractor to do it. We are renting right now waiting for the housing market to calm down. Vacant homes mean that people like me have fewer homes to buy.

Vacant homes are typically uncared for (yard not kept up, driveway full of snow) and lower the value of adjacent homes and take up city resources (responding to neighbours complaints). Terminally vacant homes are a blight on the beauty of Markham.

vacant homes can be bothersome for neighbours. Grass unkempt, gardens messy, snow piled up & critters moving in. We have a vacant home on our street (5 years!) & raccoons & squirrels live on the porch, in the back yard & probably in the house.

Vacant homes destroy the look and feel of the community. It is not right that selfish investors benefit, while residents lose out.

Vacant homes diminish housing stock for people who want to come to live in York Region, are for real estate speculators and attack dirty money.

Vacant homes in my neighbourhood are often poorly maintained and look abandoned. I would not like to live next to a house like this. There is no care or concern for the greater community in which the property is owned. Vacant homes are detrimental to our communities and contribute to higher house prices and less inventory.

Vacant homes not only deplete the housing supply but are also generally a blight on the neighbourhood, unkempt properties need to be maintained.

Vacant homes still benefit from services.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

Vacant homes tax is a wonderful idea. It will help clean up the vacant houses hopefully or better yet allow for someone to have a roof over their head due to lack of housing available.

Vacant Homes Tax should be levied on (i) the initial purchase, and (ii) on an ongoing basis whilst the property is vacant, and could be a multiple of the property tax (e.g. 2x property tax on top of the normal property tax).

Vacant Homes Tax should be very high (like 2% of house value per month), and onus to explain vacancy fully on the owner. Failure to pay leads to expropriation for non-payment of municipal taxes. Got to be serious about this.

Vacant homes tax should never be on a principal residence, occupied or not.

Vacant homes tax will force them to sell residential properties to those that will actually occupy them.

Vacant homes tend to be uncared for...besides detracting from the aesthetics of an area, they may attract undesired pests like raccoons to a neighbourhood.

Vacant homes that aren't being looked after should absolutely be taxed.

Vacant homes, while owners pay taxes, they do not necessarily contribute to other services such as water and sewer costs.

Vacant houses draw down on the value of the homes around it. The houses are always poorly maintained, attracting rodents and other animals.

Vacant houses lead to a run down appearance in the neighbourhood as they are not maintained. This also applies to the rental properties as well. The buying up of properties has led to people not being able to afford a home in Unionville.

Vacant houses means less supply plain and simple.

Vacant properties are a problem on two counts - not only the fact that they exist as "property speculators" take advantage of the market and ever-increasing pricing but also that most properties are not kept up especially in summer with overgrown lawns and weeds.

Vacant properties are mostly unkept and an eyesore to neighbourhoods. **[x 2]**

Vacant properties should have laws for maintaining lawns, some are a terrible mess.

Vacant tax is not going to help... Speculation tax and/or commercial tax rates on residential property used as investment/income property is more effective and logical.

Watching homes sit empty and become an eyesore to the community. Home prices have left a lot of people out of the housing market but on the other hand, people can no longer afford rental properties.

We are 'newcomers' to Canada. We've been able to purchase a home, however, we are cognizant that many Canadians and newcomers are priced out of the market and it's unaffordable. Communities will suffer, in the long run, as the local conveniences such as coffee shops, grocery stores etc won't be able to attract local people to work there as they simply won't be able to live/work/commute to these expensive suburbs. I work in healthcare.



Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

I too am considering cutting my losses and taking a post that is walking distance so as to not have rising commuter costs. This ‘housing situation’ has far reaching consequences.

We are currently lifelong renters. Our family income is about 120k a year but it really isn't reasonable to spend such a large amount of our monthly income on a mortgage. We rent and have extra to save and have no interest in being house poor as so many in this Region are.

We are fighting to try and live , with everything going up. How can we even afford to put food on the table, if we're struggling to pay the high cost of rent?

We are in a crisis. Implement the tax now!

We are in a housing crisis. As a young person I am scared I will never own a home despite having savings and a good income, there is no reason for homes to be empty.

We are on the outskirts of the GTA. The prices are lower.

We are taxed on the income, the property plus the gain. What else do you want? Hands off! Stop controlling what we can do on our own property!

We currently have many young people and seniors who cannot afford housing in Markham. These homes should be rented out at a reasonable rate or face or an empty house tax. We are hosting a Ukrainian family and I can't see them ever being able to afford a place in Markham.

We do not want house investments speculators.

We don't have a tax problem, there are already enough taxes for homeowners and those of us who work for our money. We aren't taking CERB payments and we aren't protected as homeowners and landlords. Enough is enough.

We have a housing crisis and many homes in my neighbourhood are empty; I do not think this is right.

We have a property on our street that has never been lived in by the owner but is used as a very disruptive Airbnb. Also the tax could be put towards maintaining the many properties that are eyesores due to absentee owners and landlords.

We have a severe housing shortage in York Region - any tool to increase the supply of shelter options should be considered.

We have a supply issue and a new tax will not solve that; restrictive zoning and burdensome regulations restrict supply more.

We must do something! Rents are through the roof and there are empty houses everywhere!

We need a stable roof and people with vacant properties should be taxed or forced to sell. Landlords should be monitored including putting a limit for rents.

We need homes for people and families, not vacant shells for investors.

We need land.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

We need more than a Vacant Homes Tax. There are currently four empty homes on my street. This shouldn't be allowed, period. People are struggling, rents are rising beyond what people can reasonably afford. York Region needs to implement programs to allow people to stay in their communities and close to their elders and families.

We need to assist where we can with housing and having houses left empty isn't helping anyone.

We need to do something about housing affordability. I have worked in social services for over 40 years and the situation continues to get worse every year. For individuals relying on government assistance their options for housing are virtually non-existent. With rent supplements the street is their reality. Homelessness is a real problem and the numbers continue to rise. Housing should be available for everyone but it is not. Emergency shelters are just part of the continuum. We need more rental units, with supporting dollars for ongoing support.

We need to elect councillors that have better ideas other than more taxes. York Region has one of the highest property taxes in Ontario outside of Toronto and way too much red tape for new developments.

We need to find another way to address this issue. Government and developers need to work together to build affordable housing.

We pay enough property taxes already.

We pay tax, they should pay tax.

We should ban foreign investors from buying domestic real estate just like China. Further, the vacant tax should be punitive enough to discourage the behaviour. A 1% tax just doesn't cut it.

What is the home price to income ratio on average? Is it within historical norms?

What is York Region gonna do when nobody under 30 lives there unless they are pulling in \$300k a year?

When a property is purchased, it is the land that is wanted, not the house. However, if a house is demolished and not rebuilt, DC will apply if not rebuilt within 4 years. Not every landowner wants to be a landlord, and I speak from experience when I refer to the headaches if one ends up with a “bad” tenant. I strongly disagree with taxing vacant properties. Perhaps it is the population forecasts that should be adjusted. We currently do not have resources to those who live here

When houses are left vacant it has been my experience that they are not maintained the same as if someone was living there. Lawns not cut, full of weeds, no maintenance is actively done on the property, in winter snow not shovelled, garbage lying around. Overall, it brings down the neighbourhood and isn't fair to the people living there and it doesn't help foster a sense of community.

When I moved to a new subdivision when the houses were affordable we had at least 15 empty homes

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

When someone invests a significant amount of money into real estate, it should not be any level of government that tells them what to do with it. If the government wants to subsidize housing, then put up the money. Stop looking for new ways to tax those that have been diligent with their own AFTER TAX MONEY that they have already paid taxes on. Landlord Tenant Laws do not offer any protection to a Landlord for Tenants that do not pay the rent and cannot remove the tenant.

When you issue permits to builders, please ensure that they have a % of their building design for affordable housing and proper recreation facilities. We pay enough taxes for the diminished services.

Where does seasonal property reside? What about recreational property?

Where we live they put construction fences around trees to protect them and then destroy a perfectly livable home to build 30 story skyscrapers. Insane methodology!

While a vacant homes tax would be good, more high density housing options and reliable consistent public transit wouldn't hurt either. Maybe put the revenue towards those efforts.

While I respect the right of people to earn money from taking a risk, we live in a community and part of membership in a community is yielding to the social contract. Holding onto a home not lived in is selfish and goes against the needs of a greater community.

Why are other countries buying up streets & blocks of new houses and not paying taxes? Especially in Sharon & York Region & Simcoe County!

Why should I pay more tax after I pay my realty tax already?

Why should non occupied properties get a tax break?

Will affect business investment.

Will collecting a tax really reduce home costs?

With an affordable shortage of homes to have many homes sitting years empty is questionable to say the least.

With exceptions for a property undergoing active renovation with a Building Permit.

With other cities implementing this tax & it working, York Region must do the same.

With our nation's increasing housing crisis, I believe it's time the government steps in. The only way to offer relief quickly is to force real estate investors to offer their vacant properties as housing or pay to help offset the cost of rent for those that need it.

With so many new houses being built in giant subdivisions all the time, it seems crazy that housing and rent prices in the area are still so high. If there are not enough houses to meet demand, the houses we build should be used for housing Canadian residents. It also seems like it would be a good idea to create more high-density housing buildings (e.g., apartments/condos), which tend to be more affordable than single family homes.

With so many people looking for housing those who own vacant homes should be encouraged to find tenants or buyers. A vacant homes tax would be an incentive.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

With the increasing housing shortage and lack of affordable options something needs to be done. A Vacant House Tax is a good option.

With the number of people who fail to pay rent - whether through job loss or choice, it is risky to be forced to rent out a house. It takes over a year to get before the rent board to evict and in the meantime you don't collect rent and still have to pay the bills!

With the proposed exceptions together with others if the home is undergoing major renovations or awaiting a demolition permit. The tax proposed should be higher. Those owning these homes would not be influenced by low additional taxes.

Without something changing soon, my children that grew up in York Region may not be able to live here when they are ready to move out on their own.

Would be nice if more families could afford to own a home. Have a tiered tax system: homeowners pay 100% (\$5000), seniors pay 95% (\$4750), and investors pay 115% (\$5750) tax! Vacant homes pay 125% tax rate (\$6250).

Would harm the real estate market, especially for investors. We don't need another tax.

Yes a tax is crucial as we need more affordable housing not just speculators. Also upkeep on empty houses needs to be mandatory as so many houses have overgrown weeds and long grass.

Yes, I have a neighbour from another country. They are never in it. The weeds in the backyard are horrible.

Yes, money laundering should be discouraged, and I recommend reporting to CRA as well.

Yes, they should be taxed. with a shortage of affordable homes, it would give them an incentive to rent out.

Yes, York Region is facing a housing affordability crisis, as is any region surrounding the GTA. I view the vacant homes tax as a quick & easy political 'we did something'/'we increased our revenue' scheme which is void of any original and constructive thought process. A vacant homes tax will not deal with the root of the problem i.e. the population influx into the GTA and surrounding regions, and the lack of adequate long-term planning by all regions concerned.

Yes. Should also implement a Land Transfer tax that applies to individuals who own multiple residential properties (and all numbered corps).

York Region has to create healthy landlord - tenant relationships, where non-paying tenants are easily evicted, so LL will rent their houses with confidence.

York Region home prices are out of control due to lack of supply and lack of different types of housing. Vacant homes are often poorly maintained and bring down the neighbourhood. The city then has to become involved with ensuring maintenance which is costly since inspectors etc are required to enforce this.

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.

York Region housing is unaffordable for first time homebuyers due to inflated prices brought on by the market. Buying a home and keeping it vacant or for investment is unacceptable for people who need to purchase a home to live in and can't afford it now.

York Region is not affordable at all, hopefully this will help but there is a long way to go.

York Region needs more AFFORDABLE homes. Town homes or smaller detached homes. NO MORE condos or large estate like homes.

York Region needs to use every power that has to create a path to affordable housing. This is not a new issue but it is one that has gotten out of control. Region should look at building more co-ops and rent-to-own housing.

York Region should explore how to best support landlords and put in place programs/incentives to encourage legal basement apartment development. Currently, tenants can trash apartments and get away with not paying rent. The landlord and tenant board is a joke. Home owners prefer to keep apartments empty or sell rental properties because they don't want to deal with an unfair system. The security deposit should be legalized. You cannot get away with trashing a hotel room, but you can trash someone's home and remove smoke detectors. Renters should be liable for illegal actions.

York Region should implement a Vacant Homes Tax. Many homes have been purchased by individuals who have no intention to live in them. This is reducing the housing supply for the general population who need homes to live in.

York Region should not implement a discriminatory tax system for people who own multiple properties.

York Region should simplify and speed up development permitting to incentivise more new housing to be built faster rather than going after property owners. People should be free to have vacant property if they choose without penalty. They paid for the property with hard earned money. Municipalities are the ones that are causing housing shortages by limiting where new housing can be built.

York Region, Ontario and federal governments need to allow construction companies to build more by reducing bureaucracy. Taxes will not fix this issue. Also money from this tax will not go to create additional residential units, so tax is not a solution.

You guys will do anything to extort our money.

You have to fix LTB for timely eviction of non paying tenants. Landlords are afraid to rent it out because they might lose more in the end if they cannot evict non paying tenants. Mine was living rent free for 6 months and nobody cared for us. The premier, the housing ministry, the ombudsman, nobody helping us.

You haven't exactly explained what that is and how it would be implemented, how much tax, etc.

You should not force people to do anything with their assets. Affordability and availability of rental apartments and homes is more of a huge problem with the Landlord and Tenant Act. If you can make this act more fair and balance the act to improve the rights of both tenants and landlords, you may see more people willing to rent out their places. When tenants can

Table 1

**Survey responses to “Please elaborate on your answer (optional)”**

Optional comments and qualifiers submitted by the public regarding their response to the introduction of a VHT.



literally destroy a person's home and walk away with no consequences, why would anyone want to take that risk? Why would you force people to pay a tax on their assets because of a systemic problem with provincial government initiative. Fix what is broken. Don't penalize people for having assets. They should be allowed to do what they wish with them. They are already being taxed for it. Come up with better solutions to the housing problem than penalizing people for owning a house!

Young people can't get into the housing market on 1 income.

Young people who are financially savvy are living with their parents well into their 30s. Because renting is a waste of money and houses are unaffordable.

**Use of Revenue Generated by the Vacant Homes Tax**

“If York Region were to introduce a Vacant Homes Tax, how should any revenue generated be used?”

<b>Response</b>	<b>Count</b>	
Housing initiatives and programs (e.g., building new affordable housing, providing rent supplements, supporting emergency shelters, etc.)	1,342 (59.6%)	
General purposes (e.g., to support other municipal programs and services offered within York Region, etc.)	593 (26.3%)	

Other (please specify) 318 (14.1%) 

**Total** 2,253

**Figure 6:** Bar graph indicating responses when asked “If York Region were to introduce a Vacant Homes Tax, how should any revenue generated be used?”

<p><i>Table 2</i>  <b>Responses to “Other (please specify)”</b>  Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.</p>
“Affordable housing” is best for Toronto.
50% and free programs for kids.
A 1:1 reduction in the existing tax base. Let not this be an opportunistic tax grab by the Region.
A combination of both but mainly for housing initiatives.
A combination of both.
A comprehensive affordable housing strategy must be approved and specific programs developed. “Special initiatives” are not a long term solution.
A dollar for dollar credit on my residential property tax bill.
A tax should not be implemented.
Affordable housing for the elder people.
All of the above <b>[x 2]</b>
All of the above, but generally towards helping stabilize the housing crisis by building more homes.
Any extra tax should go towards improving our healthcare system which apparently from all accounts is in dire need.
As our other taxes are used.
Be put into the LTB to speed up hearings.
Better town services and offset the property tax loss as house prices decline.
Better traffic on main roads.
Both <b>[x 9]</b>
Both monies to be divided in half.
Build affordable multi-unit buildings and give the apartments to people who lived in York Region for many years.

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Build affordable rental housing in areas where employment options also exist. These shouldn't become housing projects like they have in Toronto.
Build infrastructure to support the growing community.
Build job training centres.
Building affordable accommodation for residents.
Building more houses only.
Building more housing is not solving the issue but all governments continue to push this agenda because it's easy to throw money at a problem rather than taking a hard look at the systemic issues. Monies collected should go towards enforcement and monitoring of suspect activities and perhaps to help those most affected with rent supplements and shelters.
Buy affordable homes and sell them to the market with affordable prices. Buy a block from developers and supplement new families so they can have a real home and transition to purchasing when they have the income stability to do so.
Casino.
Clearing up backlogged repairs to infrastructure as well as maintenance to existing community housing.
Compensate landlords who lose money while intending to make it vacant and use it as the single income source.
Compensate property owners who suffer from tenants not paying rent.
Construction of affordable housing communities. Not units, but whole complexes.
Contribute to emergency events such as flooding and family abuse.
Convert existing buildings into affordable housing units.
Create more high income jobs and better community service.
Create new jobs.
Cut property taxes.
Cut taxes.
Decrease property tax on principal homes in York Region.
Depends on the scope of the problem of vacant residences and the vacancy tax revenue that could be generated.
Despite my reasoning above - I think the idea of providing rent supplements for the working low-pay earners is a good idea - but not through Vacant Homes Tax (what happens when there are no Vacant Homes- you can't depend on that for this cause).
Develop a first time homeowner rebate where the homeowner gets a grant dependent on cost of home.



Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Disagree with introducing vacant homes tax.
Displace taxes on ratepayers dollar for dollar.
Do not control how homeowners use their properties.
Do not have a vacant homes tax.
Do not impose it. Fix the Landlord and Tenant Board first.
Doing periodic checks on the properties.
Don't agree with this tax. <b>[x 15]</b>
Don't implement a tax you can't constitutionally support.
Don't do it, it's lack of leadership, problem solving that created the problem. Don't tax others as an excuse, it won't fix the problem.
Don't do it... there will be no net revenue generated and it will be impossible to police.
Don't worry about taxing vacant homes, get rid of the EXTREMELY unfair & one-sided LTB system that means tenants only pay if they feel like it. This has made it such that for most landlords, it's cheaper to leave a house vacant than to rent it out.
Don't. Government generated revenue is highly inefficient.
East Gwillimbury needs a recreation centre with a swimming pool!
Emergency shelters and getting the business model of Habitat for Humanity whereby people have ownership therefore will look after their house.
Enforcement and further investigations.
Existing realty tax, income tax etc. are already paid to those who work in the government and without any concern to residents.
Fix the roads.
Food banks.
For general purposes and to reduce the incidence of Taxes paid.
Fund more senior programs and housing.
Funding for schools / daycares / healthcare.
Funding for the town to maintain the property when the landlord is absent or otherwise unresponsive.
Garbage collection program.
General purposes but not new programs; reduce tax burden overall.
Give grants to owners being disadvantaged by bad tenants.

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Give it back to York Region residents as this tax will hurt the value of their home.
Give politicians a raise.
Give the tax to non vacant homeowners.
Give younger generation 20+ adults a break in taxes or provide interest-free loans or down payment towards their 1st home.
Given right back to the residents of Richmond Hill and not to high-earning landlords or developers.
Good reliable public transit and good bike infrastructure.
Help lower the property taxes by residents, especially seniors.
Help the working poor, help people with mental health issues, which includes addictions.
Home vacant tax should also surcharge those real estate agents who are purposely withholding the house.
Housing & Regional Infrastructure.
Housing for special needs.
Housing for young professionals programs.
Housing initiative and programs should be financed with revenue generated from tax properties that homeowners pay.
Housing initiatives and environmental impact research and initiatives.
Housing initiatives but not supplementing rent as that just allows the greedy people to continue to make ridiculous money off of hard working, good people.
How about fund healthcare (including mental health) & education since both are in shambles?
I do not believe a vacant homes tax makes sense in any capacity.
I don't believe any new funds collected will be used any more effectively than all the taxes that we already pay. This is another tax grab.
I don't see anything good coming out of another tax.
I don't care.
I think it should go towards both as the cost of living and ability to support that aren't both going up.
I would move out of York Region.
I would say to build new affordable housing, but I wonder what percentage would actually result in going to people in need. Maybe give some to support community groups and even

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

shelters so the money goes directly to those in need, not in building programs with massive waiting lists and efficient and burdensome rules.

If this penalty fund is justified to provide more affordable housing, then use it ONLY to build affordable houses! Servicing shelters, rent supplements, etc.. are the business of governments and our tax dollars and NOT directly from the pockets of private citizens. Otherwise this penalty tax is just that... penalizing citizens for the failure of government services.

If you collect more tax then you should cut the same amount in property taxes.

Improve / increase public transit for non-Hwy 7 roads like Bur Oak.

Improve infrastructure.

Improve Transit and Biking Infrastructure, and promote higher density building.

Improved transit, improved roads and sidewalks.

Improving and expanding multi-use paths and transit.

In some areas, homes are purchased and allowed to rot. Grass grows too tall, they are rented to nefarious parties, they are generally unloved. Maintenance and legal fees to charge the negligent owners could be paid for by the Vacant Homes Tax.

Increase green space and seriously combat climate change.

Initiating a programme that would insure better care of home by owner.

Invest in education, utilities, and install cameras.

Invest in resources to ease urban planning burden and build more houses (intensify) within infill areas.

Investigation and enforcement.

It should never be done.

It should support both.

It shouldn't be collected. If it is collected, then on infrastructure and parks.

It will never go to use that citizens will see.

It wouldn't. There would be so many loopholes that this wouldn't fly.

Jumpstart program: to help qualified families get into the market.

Keep it simple. Divide the additional Vacant Home Tax among the regular categories for taxes.

Keep your hands out of others' pockets.

Leading question once again.

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Legal proceedings to expropriate homes from foreign speculators and money launderers.
Limit the rights of defaulting tenants who do not pay rent! Protect the interests of landlords! The basement is allowed to rent legally!
Lower property taxes for individuals who only have one principal residence since there will be a supplement to counter it (vacant homes tax).
Lower property taxes for residents who are actually living in their homes.
Lower property taxes which is part of the affordability process.
Lower property taxes. <b>[x 2]</b>
Lower residential property taxes for all.
Lower tax. <b>[x 3]</b>
Lower taxes for families.
Lower taxes for homeowners who occupy their home.
Lower taxes for people who do live in their homes. <b>[x 2]</b>
Lowering property taxes for the rest of the citizens of York Region. <b>[x 2]</b>
Lowering property taxes on primary residence.
Lowering the general realty tax to all owners.
Make life better for those living in York Region.
Mix of special purpose fund and general revenues.
Mixed. 70/30 split between housing initiatives and other services.
Money is fungible.
More frequent, more affordable transit for all residents.
More senior apartments needed.
Municipal taxes should be reduced.
Municipality needs to readdress its Master Plan, urban planning and deal with developers to make communities bikeable/walkable.
Neighbourhood improvement.
New apartments for low income people.
New market.
No condos, just houses.
No new tax. <b>[x 9]</b>

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

No vacant house tax. <b>[x 2]</b>
NO, this is not right. If I don't use my car, are you going to rent it out to others?
None. <b>[x 2]</b>
Not in favour of taxing vacant homes...period.
Not such foolish action should be taken... How many vacant properties are there? If any, they are waiting to be flipped or rezoned.
Not sure - but too many homes are unaffordable for Cdn residents and are held as second or third residents by foreigners.
Nothing - don't try to find more ways to tax residents.
Nothing, this program probably costs more than what we get back.
Obligate current builders to sell to Canadians at an affordable price. Their greed is out of control.
Only for affordable housing projects. Nothing else. No related programs.
Pay down the Regional debt. <b>[x 2]</b>
Pay nurses more. Hire more nurses. Stop paving the greenbelt. Preserve local farmland.
People need to hire paid jobs---then they can afford housing.
Policing illicit uses like Airbnb and enforcement. Also encouraging further rental supply in s.f. Homes and others.
Policing the tax.
Programs that aim to make York residents have their own houses at affordable prices. Rent supplements may not help to correct the house prices to an affordable level.
Property tax decrease.
Property tax rebate since no services are being used.
Property tax reduction for those owning only one property in York Region.
Provide and encourage more Co-op housing. Many tenants will never own but need a stable place to live in that they have a say in how it is run.
Provide developers with a 5 year supplemental payment after occupancy or a reimbursement of development charges paid.
Provide maintenance services to the homeowners! Lawn cutting, weed control, snow removal... general repairs. Since you're taxing the homeowners, it's only fair and equitable you provide these services.
Providing assistance to 1st time homebuyers.

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Public Transportation.
Put a cap on rent prices.
Put money back into the community through subsidised child care and recreational programs.
Put towards decreasing car-dependency in our communities with protected bike lanes and re-examining existing zoning bylaws to allow for greater gentle density. We have to look at ways to stop building low density housing which is not keeping up with housing demand.
Rebate current property owners property taxes.
Reduce bureaucracy with new building permits.
Reduce income tax.
Reduce our taxes. <b>[x 2]</b>
Reduce overall property taxes.
Reduce property tax. <b>[x 10]</b>
Reduce property taxes. They've gone up based on the value of homes over which owners have no control.
Reduce tax on renters.
Reduce the taxes for permanent residents.
Reducing other taxes.
Reducing the cost of inflation, taxes and house ownership, prices are inflated.
Reduction in property taxes for the homeowners. <b>[x 2]</b>
Reduction of property taxes for resident owners.
Reduction to property tax bills.
Rent supplements, emergency shelters, access to legal services for tenants, support to investigate illegal rent increases and N11 forms issued under false pretenses.
Rental subsidies in good areas so 'poor ghettos' are discouraged.
Revenue from a vacant homes tax should be used towards both.
Revenue should stay with addressing housing issues, however need to fix the root cause.
Roadway and Transport improvement.
Same other way tax money is used: to pay the salaries of many useless government employees.
Sheltering the homeless and supporting food banks.

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Should go to general funds of the Region.
Should not have this tax. <b>[x 4]</b>
Split between the first two bullet points.
Stay out of it.
Stop adding taxes! <b>[x 2]</b>
Stop taking people's hard earned income to put in your pockets!
Strictly to help with housing affordability.
Strongly oppose.
Subway.
Supplement for those whose home value will be impacted. The value of my home will be negatively impacted and a supplement for existing homeowners should be provided, or perhaps as a reduction in property taxes for those with only a single residence.
Support new first time home buyers.
Support rent to own programs. Most people can't afford a down payment on a home, but can afford a monthly payment that could go towards owning that home.
Supporting homeless shelters, women's shelters, food banks, etc.
Tax revenue should be used towards rent subsidies, or should come back directly to decrease taxes for the neighbourhoods they are impacting.
Taxation is theft.
That is double taxation and a penalty to a homeowner that through that home purchase pays Tax to the Region.
The emphasis should be on assisting small landlords that are being subject to exploitation by bad tenants. Small landlords pay municipal property taxes. Tenants do not.
The money will be misused. Should be no additional tax. Need to find other ways for problem resolution.
The Region has no right to levy another tax on properties already paying property tax on!
The tax collected is expected not much. But it would affect the whole market and cause recession in the area.
There should be no more tax! <b>[x 2]</b>
There should be no taxation on vacant homes.
There should be no vacant homes tax.
There shouldn't be a tax.

Table 2

**Responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

There won't be any revenue.
They absolutely should not implement this ridiculous policy.
They shouldn't be taxing them period! Many of the town council members have basements, they should be converting that space for affordable rental housing instead of hoarding that space for their personal use!
This shouldn't happen.
This tax should not apply to reasonable vacancies.
This tax should not be implemented. <b>[x 2]</b>
To be put in a reserve that will be returned to owners when they sell their properties. The interest made in the reserve could be spent by the city for general purposes.
To compensate landlords out of pocket costs from bad tenants.
To create a subsidy to reduce property taxes for senior and struggling homeowners.
To decrease property taxes for primary home owners.
To hire smart people to come up with other ways to increase housing supply.
To lower property taxes since we pay the highest around and what do we really get for our money?
To pay for community services and road maintenance.
To pay for the cost of enforcing it.
To protect the landlord.
to reduce the owner's property tax.
To support first time home buyers.
To support housing designed for people with disabilities, people who are elderly so everyone has an opportunity to belong.
To support landlords and put in place programs/incentives to encourage legal basement apartment development.
To support people who live in the community or senior people.
To support the election of other politicians!
Tourism.
Towards protecting Lake Simcoe.
Traffic grid lock.
Traffic light improvement. police enforcement. public securities.



Table 2

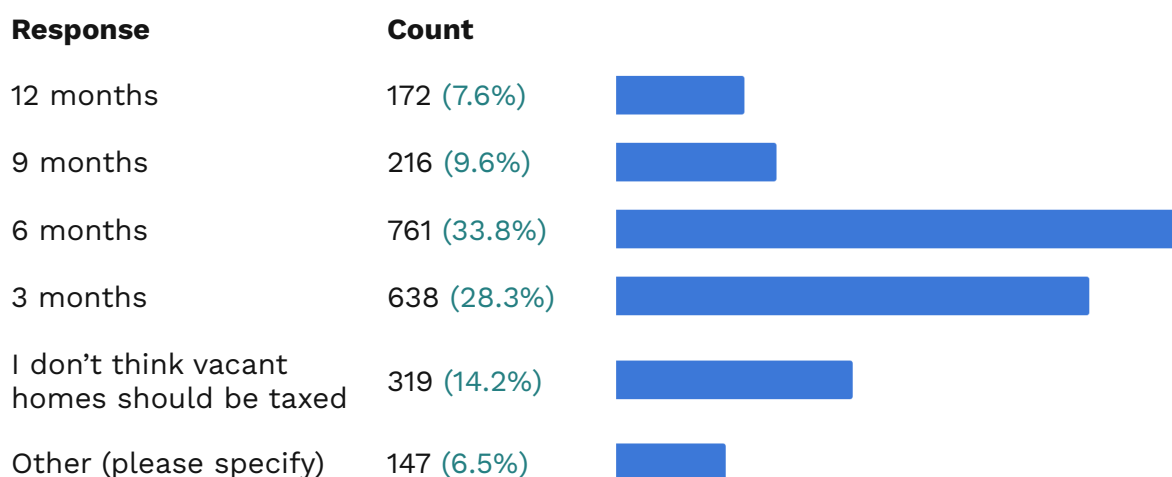
### Responses to “Other (please specify)”

Comments and qualifiers submitted by the public regarding other uses of net revenue from the Vacant Homes Tax.

Transit, parks, recreation, beautifying Markham, library.
Trouble you’re trying to solve is a supply issue -- not a taxation issue.
Unless it is 100% being used to build affordable housing, not to fund any special programs or general purposes as listed above.
Unsure as the answer is a complicated one.
Unsure. But none of the above answers.
Use it to improve infrastructure.
Use it to keep these home exteriors kept up at a cost that is below the tax amount.
Use the money to reduce property taxes.
Vacant homes should not be taxed.
We need better community development.
Wherever the greatest need is.
Work on tax reduction elsewhere.
York is not Vancouver. The number of vacant units is likely negligible.
York Region has no business in the properties of its residences. People who cannot afford to live in York Region, should move away from York Region.

## Defining Vacancy

“If York Region were to introduce a Vacant Homes Tax, how long should a property be vacant in a calendar year before it is subject to a Vacant Homes Tax?”

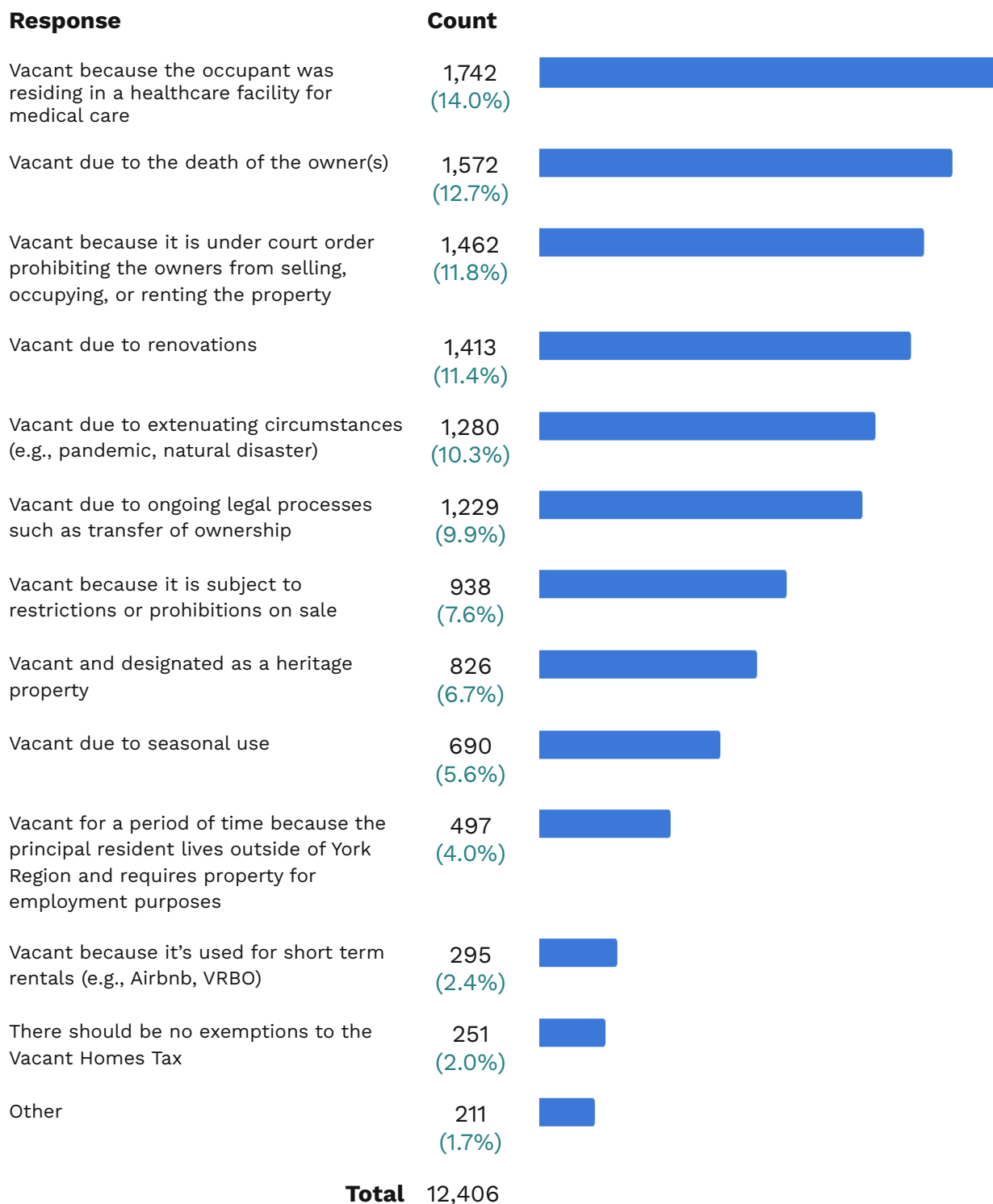


**Total** 2,253

**Figure 7**

## Exemptions to the Vacant Homes Tax

“Some governments have granted exemptions from a Vacant Homes Tax for properties left vacant due to certain circumstances. Select all exemptions from the vacant homes tax that you would support. (multiple selections allowed)”



**Figure 8**

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

A house in legal lala land may sit empty for years, a heritage property likewise. Look at Newmarket’s Bogart House, a real eyesore, and the Northeast corner of Davis Drive and Main St.
A maximum of 6 months should apply to the exemptions noted.
A tax will not help people.
Absolutely no exemptions.
After reading the reasons, I came to the conclusion that there should be no exemptions except the ones I checked.
Airbnb cannot ease housing issues locally. It should be taxed like businesses.
Airbnb is considered vacant.
Airbnb is not a bona fide exemption.
Airbnb, VRBO vacant tax rate should be 3-5x times higher than others.
All concerns can be addressed by employing the permit method... Create a surveillance system that can monitor owner behaviour and allow other residents to care for their community environment.
All of the above and any other points.
All other purposes.
All reasons above can be dealt with in reasonable time. Death, renovations, sale. The problem is, if you add exemptions, people will find ways to work around them. As a tenant, I am well versed in the RTA and owners/landlords will find any way to do things their way. And how do you prove it’s vacant/occupied? Mail can be delivered and retrieved. Cars can be parked.
All the reasons I checked should have extra rules attached to it as there might be people exploiting it.
Any issues that are not in owner control should be exempt.
Any other reason.
Any reason. All possible exemptions will just increase the paperwork burden on owners.
Any vacancy, period. There are many other valid reasons which makes this whole idea impossible to track unless self-disclosed.
Any valid reason as determined by the property owner.
Ban Airbnb.
Being required to work in another area.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

Beyond 3 - 6 months should be no exception.
Bylaw officers should issue the order and then the offenders lawyers can beg for an exemption.
Caregiver moving into a family home to look after someone.
Change DC by-law to permit houses to be demolished.
Cottages should not be considered vacant during the off-season.
Define vacant- can someone house sit?
Depends on the criteria for "vacant". Also any exemptions will be abused, e.g. someone can always or simply claim their house is under renovations; or sign up as Airbnb property and never rent it out.
Detailed documentation, with proofs are necessary to avoid taxes in the first 12 months, after, a vacant home should receive strict tax.
Disagree with introducing home tax.
Do not know.
Do not tax. <b>[x 3]</b>
Doesn't matter.
Don't implement it at all.
Don't think houses vacant yet used for Airbnb should be exempt.
Don't try to start a new tax. <b>[x 2]</b>
Don't have loopholes. If people can afford a second residence (for any reason) they can afford the tax.
Essentially, if it is vacant for reasons beyond the owners control then fine. But Airbnb rentals, holiday homes etc. are not beyond anyone's control and should be taxed accordingly. And then, maybe in cases such as the death of the owner there should be a grace period rather than full exemption as that could be used as an excuse for a long time.
Everything above cannot be optional. It must be covered and I can't even believe you are asking IF these should be covered.
Exceptions should be very limited.
Exempt all homes!
Exemptions make it more complicated and more expensive to manage, but if you pass such a tax I vote for all possible exemptions because the tax is wrong.
Exemptions only for circumstances that would legally prevent the sale of the home.
Fire or other major damage leaving it unliveable.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

For educational purposes.

Forget this idea.

Generally, the fewer exemptions the better. Paying the tax should become a factor in how people behave (e.g. delaying estate sales, finding loopholes to avoid paying the tax, etc.).

Get short term rentals like Airbnb and VRBO regulated asap.

Government does not need to do this tax.

Here is my problem. Most exemptions can be skirted. Let's say it's due to renovations. Well a person could SLOWLY renovate a house. Just to take up time. Like condos who "Renovate" just to raise rent. Sadly there will always be people who get around the rules. Certainly we need more inspectors to investigate these circumstances. But can there ever be enough?

Home for sale but cannot be sold due to market conditions.

Home is uninhabitable due to incidents (e.g. house fire).

I agree with the vacant homes tax.

I am not familiar with some of these like "court order" " legal processes" etc, so cannot make an informed decision.

I do not support this tax. **[x 3]**

I don't feel sufficiently informed to answer this - the priority should be on exceptions that don't invite abuse (e.g., "renovations" lasting for 4 years).

I don't know what is the reasonable response. I feel that short term rentals are a significant problem, not only driving investors to make a quick buck, but also changing the completion of neighbourhoods. And the empty homes that are short term rentals should be treated differently for a situation, for example, where an owner is sick, or other circumstances beyond an owner's control.

I personally think that Airbnb properties should be banned. They have massively contributed to the rental shortage.

I think we should be open to hearing why it is vacant.

I would support an exemption for a property being vacant due to seasonal use if and only if the property itself is seasonal - i.e. not suitable for being lived in year-round.

I would use similar rules to what Vancouver is using.

If I can't find a good tenant.

If it is vacant due to renovations, there should be a time limit in place especially if outside maintenance is not performed regularly.

If someone is sick I feel like they should get an exemption.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

If you provide too many loopholes, people will find ways to get around the system and take advantage.

Illness of owner (eg: in hospital or being cared for elsewhere).

Impose restrictions on developers to build only small apartment-sized new homes with 1½ bathrooms, and 1 or 2 bedrooms. These fit in the "TINY HOMES" category, especially if 600 to 800 sq. ft.

Include vacant due to death - 1 year exemption (not indefinite).

Increase from 4 months to 8 months max.

Inhabitable home.

Is being listed for rental.

It should not be a crime to own two properties.

It won't help. Need to build more affordable apartment buildings. Lots of them.

It's the owners right to do what they want with their property.

Model homes.

Must be enforced and no loopholes.

Must specify term limits. Should not be able to “renovate” for years on end.

My answers are based on being allowed to be vacant for up to one year.

No

No Exceptions - with exceptions there will be abuse.

No exceptions for secondary homes.

No exceptions, because it only waters down the effect and provides loopholes. This is for non-principal residences.

No exemptions - otherwise they become loopholes to be exploited.

No more taxes! Vacancy is NOT YOUR BUSINESS!

No more taxes.

No new taxes.

No tax to vacant homes.

No tax. **[x 10]**

No taxation please

No vacant homes tax please.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

No vacant homes tax! <b>[x 2]</b>
No vacant penalty taxes so exemption do not apply. Exemptions by their nature create classes of people.
Non resident owner / speculator / flipper - would make more sense to have either broader exemptions and owners could appeal.
None of the above. <b>[x 2]</b>
None of your business. It's my property.
None.
None. These are just loopholes.
Not conceding the premise.
Not sure if there will be loopholes but if an individual only owns one property and uses it as primary residence I don't think it should be taxed. If people own more than one property then it should be taxed.
Obsolete as I do not support such a tax.
Only a short amount due to renovation...not more than 3 months.
Only extenuating circumstances should warrant exemption.
Others beyond the landlord's control.
Our so-called vacant residences live permanently elsewhere! This should not be allowed with such hard to find senior housing spots!
Owner is a resident of Canada and another country, and only visits sometimes.
Owners would have to specify. Just because it is empty does not mean it will not become the owner's principal residence. They could be renovating.
Primary owner lives some place else all winter.
Regardless of reason there should be a maximum length of time. Otherwise advantage will be taken.
Renovations cannot go on forever, so that has to be qualified. If a homeowner still owns the home, then he is paying taxes. If it is empty simply for turnover and profit, that is the situation to tax.
Renovations must be confirmed as legitimate and not just to dodge this exemption. If the owner dies and the executor can't commence sale within 9 months then tax should kick in.
Seasonal use is for senior citizens, but perhaps a smaller tax can be paid since this is definitely a luxury to leave a home unoccupied for 6 months when working poor families have nowhere to live in York Region. It is sad that seniors who go away for 6 months are scared to rent out their homes to poor families.



Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

Short term rental is only exempt if the owner obtains a licence, keeps it in good standing and shows a rental rate of at least 60% of the year. Otherwise they will only claim it's a STR to avoid the tax.

Short term rental should be prohibited.

Should not tax vacant homes.

Should only apply to foreign investors.

Silly question that muddies the waters. If an investor buys a property and the property is vacant it is obvious.

Some of these might be reasonable to be exempted, but make sure there is a means to prevent investors from exploiting them.

Start licensing or taxing Airbnb/VRBO!

Stick to the policy objectives — reducing investment speculation and increasing full time usage.

Tax rate should match the rental increase rate. E.g., 1.2% currently, 2.5% next year. Question 12 didn't have an "other" section.

Taxes need to be paid.

The above scenarios may apply to a principal residence, however if it's a secondary residence, the applicant should provide substantial proof to be eligible for the exception and that proof should be resubmitted every 6 months.

The home is willed while the owner is under care outside the home.

The list above demonstrates the bureaucracy that York Region will create to administer the program. A ton of staff, legal battles over status. A ton of the revenues going to administration. The criteria should be vacant because of foreign ownership only.

The reason for the vacancy should not matter.

The short term rentals example does not meet the standards of vacant.

There could be various exemptions each with their own time limit. For example, vacant for renovations might have a one year exemption, whereas seasonal use might have a six month exemption.

There is some nuance with most of these answers. A home could be left vacant for more than three months in the case of death, but it shouldn't be left vacant for more than a year. In general, this tax should be progressive in that it should apply whenever the home owner is leaving a house vacant due to their financial ability to do so, and not apply the tax when the reason the house is vacant for reasons outside of the owners control then the tax would not apply.

There should always be consideration of reasonableness.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

There should be a tribunal process to apply for a vacancy exception as it is hard to identify all the “good faith” reasons for leaving a home vacant.

There should be absolutely no exemption for short term rentals.

There should be almost no exemptions to this tax.

There should be ALMOST no exemptions. It will encourage filling the space.

There should be extremely limited exemptions.

There should be no new taxes.

There should be no tax money for politicians.

There should be no tax on vacant homes for any reason.

There should be no tax. **[x 2]**

There should be no tax. It’s ineffectual.

There should be no vacant homes tax: this list of exemptions strongly hints at an abundance of loopholes and tax avoidance schemes.

THERE SHOULD BE NO VACANT HOMES TAX! PERIOD.

There should be no vacant homes tax. **[x 2]**

There should be no vacant homes tax. It requires too much surveillance of the government over citizenry.

There shouldn't be a tax. **[x 2]**

There shouldn't be a vacant homes tax. **[x 2]**

There will always be a "story" and enforcement will be few and far between.

These are all very good reasons-- it goes without saying that folks will try very hard to find loopholes in this system, but it's important that you folks ensure that the right people are being targeted for Vacant Homes Tax and that it doesn't harm people who are already vulnerable i.e. occupant in a healthcare facility.

They should be able to find one of these as excuses to be exempt though.

This is impossible / not practical to administer.

This is just asking for loop holes to be identified, and exemptions will not be very likely to have the outcome it’s designed for.

This is the thin edge of the wedge...next will be a tax on homeowners equity built up over the years.

This is tough, because you can always come up with an excuse. If the property at any time has been used for income, then no exemptions whatsoever.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

This tax should not exist.
Those who simply buy to invest and do not rent it out of country buyers.
Too clumsy, just introduce more admin work but can't control the house price.
Too many exemptions simply provide opportunities for unscrupulous owners to work the system to their own advantage.
too many of the exemptions are only excuses. If someone is ill or dies and has to settle the estate there should be a limit as to the vacancy period. If the properties are kept up and all of the legal things are moving forward then a short term extension of time should be allowed before starting to charge the property.
Two months to get things in order then taxed.
unable to find appropriate tenant
Under no circumstances is it acceptable to exempt short term rental homes, or seasonal or occasional use of a residentially zoned property.
Uniform tax collection, conditional return corresponding tax.
Vacant as a result of having to leave to take care of a relative in either the same or another town. Example: an adult child moves back to their parents house because a night time presence is needed. They just move in for all intents and purposes.
Vacant because a company has bought the land for an investment and shuttered the existing home.
Vacant because it is under court order prohibiting the owners from *occupying* or *renting* the property (does not include court order preventing sale of the property; can still be rented out even if not allowed to sell!).
Vacant because it's a vacation home.
Vacant because of short term rentals is a TERRIBLE idea, that puts even more of a strain on the housing crisis because owners can charge astronomical rates for short term rentals, which artificially increases the rate owners think they can get for long term rentals.
Vacant because preparing for future use? Perhaps family reunions from overseas?
Vacant because the owner needs to take care of their dependents (seniors, kids) in other places.
Vacant because the owner wants to try another place as permanent residence before committing to selling the original place e.g. a potential retiree moves from a house to a condo as a trial.
Vacant but up for sale for market value.
Vacant due to a slow rental market such as winter.
Vacant due to accidental damages.

Table 3

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding other exemptions to the Vacant Homes Tax.

Vacant due to death of owners-until next of kin located, new owner(s) take possession.

Vacant due to employer assignment abroad.

Vacant due to renovations actually underway - max interval for completed to occupancy within less than 5 months.

Vacant due to undergoing development approval.

Vacant for any period of time and foreign owned.

Vacant for elderly transitioning to LTC home or retirement home.

Vacant for taking time to consider a life change.

Vacant home tax should not be introduced.

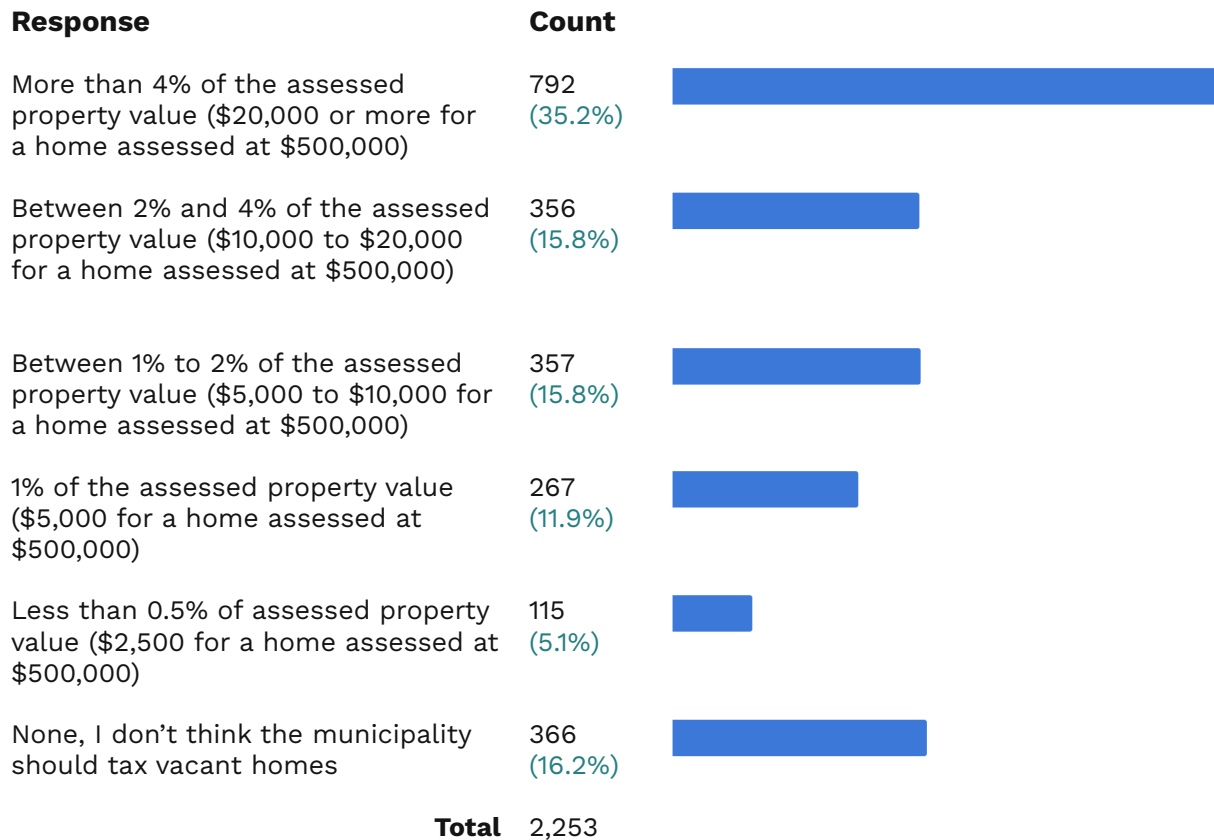
Vacant homes should not be taxed.

We need to minimize the exemptions because they will just become loopholes for those trying to get around paying the tax. This combines with "Time Vacant". If a house becomes vacant you have X months to sort it out before taxes start.

What if a person lives and works downtown and uses York Region property as a vacation home for a family and wants it to be available at any time during the year? What if a person doesn't want or is not able to deal with tenants, tenants-related issues, reporting rent income, etc.? Renters can damage things, or stop paying, or refuse to leave when asked. In general, why discourage people from buying secondary property? As long as it was bought by a Canadian, why punish someone for investing in the Region's properties?

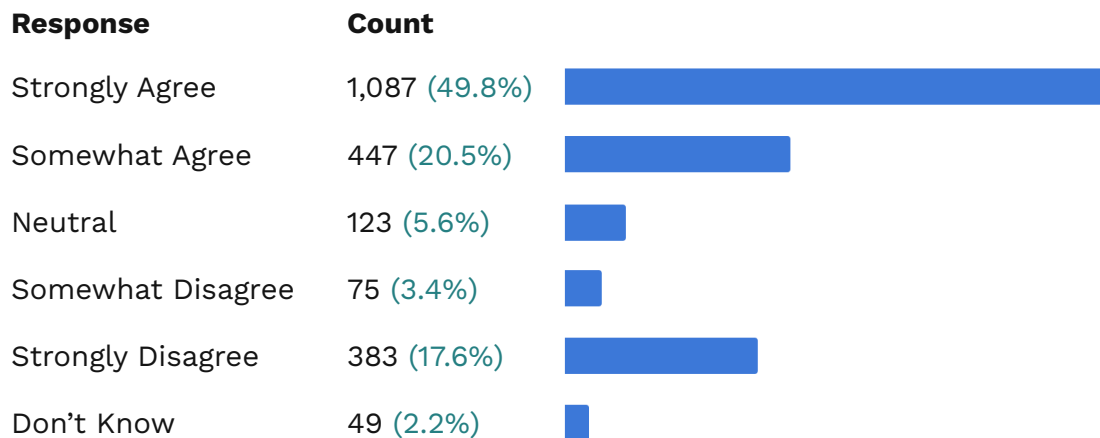
## Tax Rate for the Vacant Homes Tax

“If York Region were to implement an annual Vacant Homes Tax, what tax rate should be applied?”



**Figure 9**

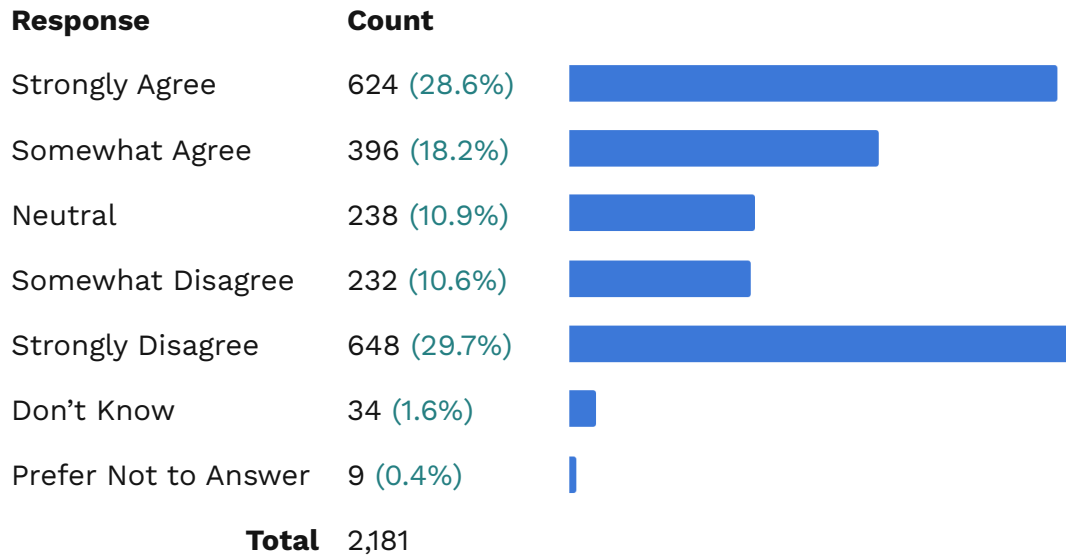
## Identification Methods for the Vacant Homes Tax Survey responses to Mandatory Universal Declaration.



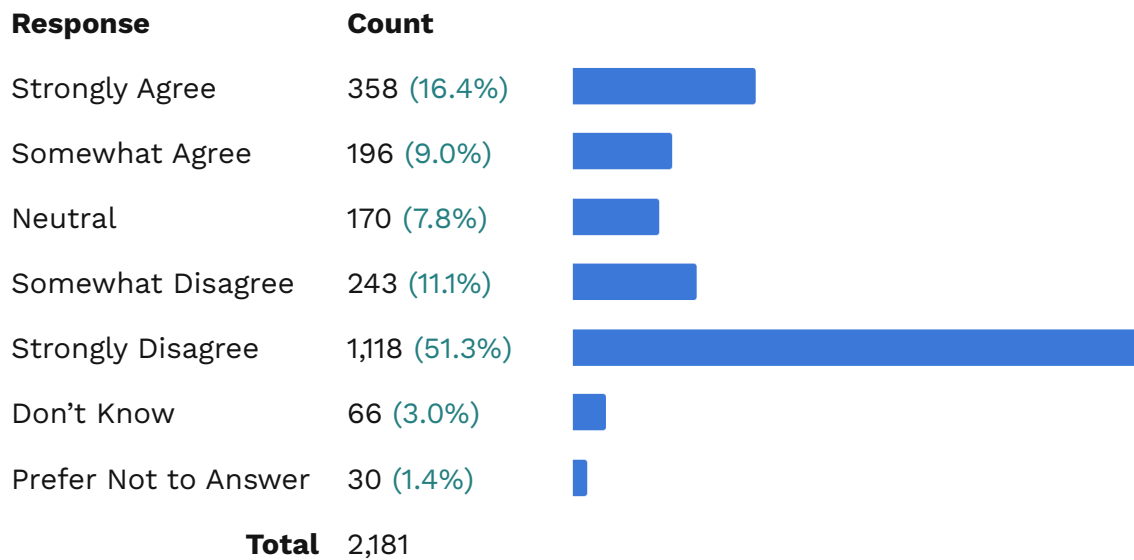
Prefer Not to Answer 17 (0.8%) |

**Total** 2,181

### Survey responses to Complaint Identification.



### Survey responses to Voluntary Self-Identification.



**Figure 10**

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

"Voluntary tax"? This will need to be enforced...
#1 would require all residents to declare status which seems onerous for the city and personal reasons may prevent declaration e.g. in hospital etc. However this option would provide a form of contract with the city. #2 tips and complaints are a valuable way to determine whether person declaration in #1 is valid. Hence remove 'only way' to determine vacancy. #3 Extenuating circumstances would need to be allowed e.g. not able to be in the country at time of declaration.
#14 - would love to know whom to report vacant homes to #15 - how would this be verified that the owner is reporting valid information?
#15 are you serious? Come on, everyone would just claim ocupado compadre...
#3 assumes honesty, at a great cost. A terrible assumption.
3rd option would have very limited effect so basically unenforceable.
A census would get a true count of vacant homes in York Region and would ensure equity across all properties and homeowners. It would be less onerous to administer and cheaper than following up on one off complaints... complaint relies on having to have individuals snitch on their neighbours.
A combination of #1 and #3 would be the best. #2 is, to me, punitive. Someone could complain about a property with no knowledge of why it is vacant. This knowledge is critical.
A combination of 1 and 2 sounds good. People would be less willing to actively declare a lie under option 1 vs omit the truth under option 3.
A complaint system could add to the registry, but should not be the only way of generating a list of vacant properties. Self-identification would be done through the registry, but should not be voluntary as people will not sign up to pay more taxes.
A law is useless without enforcement.
A lot of liars around. I'd suggest some random checks/enforcement for any option
A neighbour knows when no one is living there. If you leave it up to the homeowner, they will do what it takes to evade the tax.
A sufficient punishment must be enacted if the owner provides any false information given.
Acting on neighbour complaints is common practice for bylaw officers. I don't think having property owners file annual statements of occupancy is an efficient use of clerical staff or in need of an entire bureaucracy to administer. Just get on with notifying owners (tax payers) of the presumed offence and see what happens.
Agree
All 3 options have pros and cons. Option 3 would not be very useful.
All 3 should be used

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

All of the above. People exploit or dodge taxes to gain more monetary advantage.
All of these options sound unprovable/unenforceable? Could it somehow be linked to tax residency?
All of those methods are open to fraudulent reporting.
All options don't have the capability of identifying the true circumstances. This is a faulty plan, not well thought out.
All options will be difficult to administer. What is the objective of the vacant tax?
All require the owner to be truthful... no property owner is going to be truthful if they will get a fine in response
All responsibility should fall to the owner of the property. Deciding to go into business as a "property manager/landlord" is not a decision that should be taken lightly or treated as a way to generate so-called "passive" income. If I fail to file my taxes, I am assessed a fine automatically. It doesn't require the CRA to be tipped off, nor does it require me admitting I have not filed them. Likewise, it is the responsibility of the property owner to ensure that the status of their unit is known to the province. A system that relies on tips/complaints or self-reporting would be utterly ineffective.
All three options are immoral, unjust, and inequitable to various degrees.
Also do case by case based on utility usage rates.
Although I am not a big fan of government controls to solve all problems I do think if the less controlled options are chosen there should be a significant penalty for non-disclosure.
an extra system needs to be created for more cost of taxpayers' money to keep in track of vacant homes. Another reason to spend 8 to get 10.
An opt-out rather than opt-in system makes more sense, so it would be better to go with the mandatory reporting of residency. Otherwise, people will just not bother to report since they obviously wouldn't want to pay the tax.
And reporting from neighbours.
Annual declaration with complaint as an adjunct makes the most sense.
Any kind of self-declaration will be open to abuse and untruths. Utility usage is the only accurate way to know if a home is vacant. Perhaps the city could establish a minimum consumption for an occupied home. Anything below that level should be investigated. City runs utilities - that shouldn't be an invasion of privacy.
Any method used to identify vacant homes should be verifiable and enforced. For example, with option 1, what would stop a property owner from declaring one of their properties to be occupied, even if it's not? One possible suggestion could be to perform automated checks on occupied houses' utilities usage (e.g. electricity, water, gas) to see if the usage patterns match up with homes that are actually occupied by people. While this one suggestion isn't a bulletproof solution, adding multiple "hoops" that people have to jump through to make it



Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

appear as though their property is occupied would disincentivize falsely declaring properties as occupied.

Any property owner should be aware of the rules of the vacant homes tax. Therefore it is the onus on them to declare them as vacant. More penalties are required for false declarations. Declarations should be consistent with what is declared on CRA submissions.

Anything that you can send by mail would be good. If they don't pick the mandatory papers and submit, you know there is no one home.

Anything voluntary or depending on 'snitch lines' would have inconsistent results. Municipal staff also have a role to play in identifying vacant housing stock.

As long as property is maintained well and there are no illegal activities, there should be no concerns about its status.

as long as they are aware of the tax and given adequate notice, property owners should be able to remember to declare their status

As stated previously, verifying a house is vacant or occupied will be difficult. Other ways will be needed. As for taxes, as far as I am concerned, you must provide a hefty reason to make sure houses are occupied. People WITH vacant homes are going to vote no tax (of course). But if you can afford to sit on an empty house worth \$600k plus and not gather the rental income, you can afford the tax.

As we learned, people turn them into Airbnb.

As you mentioned you can identify vacant homes by the water consumption so that is reliable information.

Assumption of vacant - puts the onus on the property owner to prove otherwise.

Be active and stringent and create an atmosphere that has teeth and enforcement protocols .. Too many times in today's world, there is no supervision of bylaws, and offenders act defiantly, knowing full well that they are not at risk of retaliatory / monetary reactions.

Believe this should be required to submit.

Best is by water consumption data from city water.

Both option 1 & 2 should be used. The Region should also conduct a check up after receiving the complaints to avoid fake reporting.

Can't rely on people to be proactive or tell the truth.

Can't rely totally on self-identification, otherwise people could declare they are resident when they are not.

Can't use self reporting for it being vacant - what's the incentive/disincentive to report?

Cannot rely on the public alone. Must also coincide with municipal investigation for compliance. complaints have to be followed up upon, investigated, documented.

Change the law so that you CAN use hydro or water to determine vacancy status.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Change the privacy laws! Using empirical data such as utility use is the only viable way to evaluate real vacancy. People will lie to avoid the tax.

Choose the option that can be enforced most consistently.

Close the vacant tax loopholes!

Combination of #1 and #2. Number two should be followed up by regional employees/construction workers/ volunteers in short order to verify vacancy and implement taxation.

combination of 1 and 2. Essential to have 2.

Combo of mandatory declaration, but also investigate if a complaint is made because a declaration is easy to lie about.

Complaint and Voluntary declarations of vacant homes is simply a smoke and mirror show. Without a full blown process please don't waste your time and our money.

Complaint driven will target some areas more than others just down to how much a neighbourhood complains - not equitable. Relying on self-identification will only impact the honest owners and less-honest will get away with it, not a great message to send.

Complaint driven wouldn't be as effective as the other 2 listed.

Complaint ID isn't a perfect solution as the reporter may not have all the information. Homeowners must be responsible for reporting vacancies and be fined if they do not.

Complaints are intrusive. Voluntary disclosure will be intrusive.

Complaints may be useful but shouldn't be the primary method of identification. Property owners must need to declare their property occupied, otherwise given the benefit of the doubt a lot will be hidden or slip through the cracks.

Compliant and Voluntary solutions leave too much wiggle room. There should be a system in place to ensure property owners who forget to declare properties as occupied can do so if they miss a deadline as long as they provide proper proof.

Concerned some would overlook the request to state their home was their prime residence.

Could you use all 3...self identify AND based on complaints.

Crack down on foreign owned homes, where nobody lives. Tax more than 4% in order to gain more money for affordable housing foreign owners need to start paying. At least 10%-30% of them are able to afford it since most foreign owners are rich. Domestic /local York residents should get more priority. Build more buildings, use the Singapore concept: start building at least 25 buildings with 150 units asap (2-3 bedroom concept). Any investor or builder must have 10 units at an affordable rental or purchasing price like 150-200k (affordable units) or don't approve any of their property building permits. Builders need to add rent to own features with proper good pricing for normal Canadians and York Region residents. A single mother cannot buy a 500k condo. It's too much (price should be 150-200k).

Declaration required but also complaint based.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Declarations do not work. No one will willingly admit their house is vacant and offer to pay the Municipality money. A universal declaration will be administratively expensive when inevitably homeowners do not follow instructions and you end up issuing a tax levy notice to an occupied home simply because they complete their form and then there's the need to retroactively adjust their file. If complaint based is the only option this would be fairly effective, but you will need to have human resource capacity to investigate and follow up. It's too bad there is no way to check on hydro and water usage.

Disagree with a tax.

Disagree with the idea of vacant property taxation of any sort therefore forced identification is unacceptable.

Do all 3.

Do not allow people to choose whether or not something is vacant or wait for complaints. Mandatory declaration, lying is a penalty of 10 years in prison and \$2 million dollar fine plus all assets ever accumulated being distributed to homeless shelters. This will deter anyone from lying.

DO NOT IMPLEMENT THIS TAX.

Do not tax.

Don't ask for spies. Some people will do it anyway but not know about exemptions etc. Don't do that.

Don't ask neighbours to squeal on each bylaw officers Can identify possible vacant dwellings.

Don't bother with this policy.

Don't introduce a complaint system - should be verified by the owner.

Don't know how much income is coming in.

Don't rely on people being honest about this.

Don't think it is practical. Ex: how about if an adult child lives in the second home sometimes, will this be declared as vacant or occupied?

Don't use the voluntary method for tax related initiatives, people never declare their tax voluntary way.

Encourage voluntary submission, allow tips / complaint identification if tipped, follow-up and demand clarification (exemption or vacant) if ignored, assume vacant and apply taxation.

Encouraging neighbours to complain is never a good idea. It also isn't often accurate info. This is about generating more tax \$\$, not possible to make it 'sensible', although others have done it certainly it did not fix the problem and only increases the cost of living/owning in that region. Plan out housing and home availability NOT tax.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Everyone knows people will 'slip through the cracks' where possible. Make a simple and easy declaration online and penalize anyone who has deliberately misled the Region according to their own declaration. Anonymous tips should be listened to and investigated.

Everyone will just say their extra properties are occupied, or not answer to avoid paying tax. The whole point of this is to actually tax them so less homes are vacant.

Everyone will lie.

Figure out a way to tax them.

Fines for not declaring property vacant. Neighbours and by-law would fine with no 30/60 day to fix the problem.

Folks may take the risk of not declaring to avoid a penalty.

For any of these options enforcement would need to be ramped up to ensure accuracy and fairness.

For option #3, who's going to voluntarily admit to having a vacant home? That seems pointless. You should get privacy laws changed so that heat and hydro bills can help you. This is a crisis. It demands crisis type thinking.

For option 1 if individuals are away, say snowbirds, they might not see the notice to report within the timeframe to respond. For option 2, it is fairly obvious to neighbours if a home is unoccupied and unattended. For option 3, unfortunately people are not honest and will lie to avoid paying additional property tax.

For Option 1, I would like to strongly agree but this sudden change might affect people who struggle with english. Depends on how it is implemented. Whereas for Option 3, I feel as if it does nothing.

For option 3, no one will willingly subject themselves to the Tax, unless there were harsh punishments for not doing so.

For options 1 or 3 people would simply lie and say the house is occupied. For option 2 you cannot only rely on the word of nosy neighbours. They may not notice if a neighbour is home for a short period of time then gone forever weeks at a time. They may think they weren't home when they were. Independent verification needs to be done, not only taking the word of a neighbour. Is there any other way to gather this information? What do other jurisdictions do?

For the last question, people will lie about the property being vacant.

Force speculators out of the market with strong, enforceable legislation and heavy taxes.

Forcing a tax on people because they own two properties is wrong.

Forcing extra work on every owner every year as BC has done is not reasonable. Voluntary simply won't work. I strongly oppose this whole idea.

Get information from Water and hydro get the privacy law changed. It matters!

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Give owners the ability to report their vacancy status but also accept "tips" from owners/tenants of neighbouring properties.

Government is becoming too invasive into people's lives.

Government policing and tattletale laws? This is all you got?

Having a snitch line divides communities and is an outlet for people to get back at neighbours they may not like for whatever reason.

Homeowners must declare if a home is vacant and complainants should be allowed to anonymously report any vacant homes.

Honest people would self identify. Declarations should be required but telling on others should not be the only way to identify.

Honest system has no longer been effective unlike years and years ago. There are already many loopholes to avoid whatever expenses, taxes etc.

How about: Utility usage.

How can there be an option to address such a PROMINENT issue our country, province, and Region faces with absolutely zero enforcement? Self declaring and assumed occupied? Relying on tips? The only option is the first option where they need to declare they are occupied and prove primary residence. I don't understand how the others are options if this tax is a serious consideration.

How would self declaration not be worked around by lying?

Human nature not to advise should have legal ramifications if not complied.

I agree most with mandatory declaration if there's a way to make sure owners know when they must declare and if there's an easy method to do so.

I am ashamed to walk or drive around Keswick or Sutton and see the vacant homes and we have a housing crisis. Lower rents for people.

I am currently renting. The landlord/owner jumps through hoops not to have to claim the income. I never get a receipt, and they want payments made to someone else. Everyone needs to pay their fair share. We currently are in the billions for lost tax revenue...let's not add to that. Clearly the honour system does not work.

I am in favour of stiff penalties to discourage profiteering. The wording in # 3 is a bit confusing, but assuming a property is occupied because the property owner says nothing, allows deception to flourish unchecked. Not very smart. They should provide proof of occupancy. Similarly for #2, relying only on tips and complaints leaves lots of room for tax evasion. Tips along with proof of occupancy will be more effective . I would not trust anyone who places personal profit over the needs of human beings to afford basic housing.

I believe a legal line is being crossed.

I believe complaint-driven can be one of the methods. Option 1 & 3 seem the same to me. It may be mandatory to declare but people's self identification is also voluntary. What is the

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

penalty for lying or not self-identification? Double the fine and make it retroactive for up to 10 years. Penalties must be a great financial deterrent so people are truthful!

I believe given the opportunity owners would neglect to self identify. Owners should be given an opportunity to declare however complaint based should also be used and investigated.

I believe it should be a combination of option 1 and option 2. Option 1 should be used as the first line, however people should be able to complain as a backup, in case a false declaration is made. Option 3 would simply not work, given the financial incentive to not declare one's property status.

I believe it would be best to combine 1 and 2. These identifying factors however, should only apply to people with more than one property. People should not have to make vacancy claims on their primary residency. You will be taxed if you don't make the vacancy claim, but you can also receive tips if someone has falsely claimed a property to be occupied, but it isn't. I strongly advise against option 3, as it would have little presence and it would be as if the Vacant Homes Tax doesn't exist at all.

I believe property owners have the responsibility to declare if the home will be used as a vacant property. If they report inaccurate information or a complaint is made and is found true, there should be a fine imposed on the owner and retroactive payment of the vacant tax.

I believe that option number one will be the most viable, especially with offshore investment. I do not believe that self-reporting will adhere.

I believe that residents who have vacant property may not report as they don't want to pay.

I believe the amount of tax levied should be the same as the property tax. In other words the property tax should be doubled.

I believe we should be thorough in finding vacant homes and taxing them as needed.

I dislike snitching but really dislike mandatory reporting even more; voluntary disclosure would be a joke that would probably rarely/never be done.

I do not believe that people would self evaluate and declare. Calling for anonymous tips is also dangerous as well. It should just be mandatory for all property owners.

I do not like either of the last two options. The first is a complaints process which asks a neighbour to snitch on another neighbour and the second is self disclosure where a person can not tell the truth. The first option is the best in my opinion although still vulnerable to the owner not telling the truth.

I don't agree with the vacant homes tax.

I don't believe people, if given the choice, would voluntarily say they have occupancy or not. I think standardization is required so that people who may deny knowing this voluntary regulation, would become aware of it through the vacant homes tax the following year.

I don't think any of these will work, especially 2 & 3.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

I don't think anyone would voluntarily choose to declare vacancy if there was no penalty attached.

I don't want more work because vacant homes are a problem but you can't figure it out and apply your tax fairly to every vacant house.

I don't actually like any of the suggestions although I can't offer an alternative. There must be a more definitive approach.

I don't believe it is the government's business. They already collect taxes on the property/ies.

I don't think property owners will be truthful.

I don't think that number one is fair. If I forget to announce that I live in my house year round, I have to pay the tax? No way. Snitching is a bad idea too. Can they not have to sign up in order to rent out their home, or for Airbnb? That way it's known to be a rental home and not primary?

I don't want to tell anyone what I am doing with my property!

I doubt little would be done if left up to the citizens to notify the Region of a vacant property. Option 1 would be the best. I doubt homeowners also would not self declare a vacancy and not sure how long it would take the Region to change the status of a home?

I doubt people, especially investors will want to declare vacancy because then they will be taxed. It should be mandatory, perhaps with some sort of registration system that keeps track of how many properties people own, which one is primary residence, and make sure real people are registered for every non-vacant dwelling. Complaint system is okay if investigations will be fair with evidence.

I feel as if all three of these issues have loopholes people would exploit. Some jurisdictions monitor utility usage or use other indicators to determine occupancy. If we were uncomfortable using a strictly metrics based approach, this could include inspection to confirm.

I feel options 2 and 3 are not strong enough and will not be effective ways to monitor and enforce the law.

I feel that any way of identifying these property owners should be used. This is a very real problem that needs to be dealt with.

I highly doubt property owners would voluntarily self-identify their homes as vacant.

I just don't know how this could be policed.

I simply do not believe foreign investors will voluntarily declare vacancy.

I sincerely doubt this public survey will be part of your evaluation. This was concocted years ago. Housing marking is an outrage, as though you actually care.

I strongly believe in using a combination of both options 1 and 2. Making option 1 easily accessible, straightforward and with multiple options of self declaring, with the ability to list future set in stone plans makes for an easy system when and if the homeowner plans to sell



Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

the property, has a sudden death in the family, or other unforeseen circumstances. Also having others be able to tip into the government that a home is vacant allows for the community to bring notice to these homes that the city may not have the time for identifying one by one.

I supposedly "own" my home. I should not have to answer to you at any time whether or how I use it as long as I am not infringing on the ability of my neighbours to happily live in their homes.

I think a combination of 1 & 2, plus auditing by the Region to check for signs of vacant homes (e.g. if the property is not using hydro/water as would be expected).

I think a combo of voluntary self identification and complaints should be used.

I think a mix of self-identification and government involvement to declare a vacant home. There will always be people sitting at each end willing to cooperate and trying to avoid paying for it.

I think a voluntary system would likely miss a lot of properties. I think a combination of mandatory self reporting (in a way that is easy and straightforward for homeowners with occupied homes to report - eg tick box as part of annual taxes) and following up on complaints by third parties, in addition to spot checks prompted by eg water use or utilities, where a significant under-use over a period of months could automatically generate a red flag to be followed up by authorities.

I think Complaint Identification is important but should NOT be the only way to identify these homes. I also think there should be fines for misidentifying the use of the home.

I think if people suspect they can contact York Region tip line but not have to identify themselves, it makes it awkward. First option worries me because what if I forget to declare and get tax for being vacant when I live in my home full time?

I think if the program is voluntary, a lot of people would choose to not state if their property is vacant. Using both mandatory and complaint identification would be best for actual implementation.

I think it should be mandatory for owners to declare vacant property or face more penalties.

I think mandatory identification is important. I also think that the Region should be able to monitor water usage to see if the home is occupied IE no water usage over the period of time defined leads to an investigation as to whether the home is empty

I think mandatory is a must, otherwise, I don't think any owner will report it voluntarily as tax involved.

I think that identified vacant homes should be progressively taxed: the longer they are vacant, the more they are taxed to a maximum of 1% value. However, I cannot stress this enough, the effort to find these homes and process over time would not on its own have a big impact on total hole inventory. This would be a small part of a much larger strategy.

I think that multiple processes must be implemented. We should have the declaration; but if anyone wishes to complain about vacant homes (these should be investigated ). If you learn



Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

that someone has lied - extra fine. Also declaration updates need to be required annually with a preface that people are told. They must disclose changes as soon as they happen.

I think the complaint method would be the most effective. I don't trust people will be honest on declarations.

I think there should be various methods.

I think we saw enough telling on neighbours in the pandemic. It certainly doesn't bring forth a sense of community.

I would like the home owners to tell the government that the home is occupied or not but I would like the government to check if they are bluffing or not.

I would not trust greedy speculators to honestly declare a vacant property.

I would not trust owners to self identify and declare themselves as vacant

I would prefer a combination of methods 13 and 14. There should be a mandatory declaration but residents should be able to report vacant homes in case property owners mislead in their disclosure.

I would prefer mandatory disclosure, however, I think there should be an appeal process that is very quick and forgiving. I think this because I think it would be the most likely way to get the most information about people's housing, while reducing enforcement costs and fixing oversights from homeowners quickly.

I wouldn't rely on owners to declare as chances are they wouldn't and if they did declare then fines should be doubled.

I'm afraid I don't trust that all homeowners would truthfully declare whether or not their home is vacant...

I'm concerned about people lying about their declarations.

Ideally a combination of options 1 and 2 should be used. Put the responsibility on property owners to self report, and if they try to hide their unoccupied status, have a tip line for complainants to report them.

If a home is obviously vacant, it should be up to the owner to prove otherwise.

If a home is vacant, they need to pay the tax. If they don't want to pay the tax, sell the home to people who need one.

If a person does not identify their property is vacant they should be fined.

If a person doesn't respond to whether a home is vacant or not should automatically apply a vacant homes tax due to the unwilling nature of not responding to the question at hand. After that a home should be inspected by both the community and municipal authority to ensure that the party at hand was truthful and honest. Housing is a major issue in Canada and it will take the effort of everyone to ensure that this growing issue doesn't become a larger problem.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

If all property Tax is paid there is no legal recourse to complain by the Region on whether or not the house is vacant. Abandonment is different.

If an owner lies on the annual declaration there can be legal consequences. The other options don't address the vacancy issue.

If it is left to voluntary or by responsibility of others in the community, it would leave the tax effectively useless as people can circumvent these reporting processes.

If it is visible that the property is not maintained as expected, abandoned or may present some danger, and someone complains - it might make sense to have it checked by the town/Region. If the home is reasonably maintained, there should be no issue with it being vacant.

If it is voluntary, devious owners will not comply.

If it's an issue then the Region must make identification mandatory. Real estate speculators need to be dealt with.

If one is in the sale of a home , or if a lot is under construction, or even if a lot is not being used and it's owned by whomever after a period of time is when all taxes should happen.

If people are going to be taxed a fee, they are not going to voluntarily offer you that information! They would rather fly under the radar & pay nothing!

If people want to volunteer their accommodation status, so be it. If not, I think it's not any of the Region's business if I have a home and am not using it full time.

If someone fails to declare it should be treated as vacant. Anyone living in a home would not have an issue saying that they live there.

If someone falsely declares on option #1, you may have more legal remedies than the other options. You will likely have to rely on option #2 because neighbours care about property upkeep or suspicious behaviour. #3 you may as well not have any tax system in place because people will claim ignorance.

If someone had a vacant property - why would they report it voluntarily?

If someone knows there's a penalty, why would they self declare?

If the property owner does NOT declare the status AND there are complaints.

If the property owner does not declare their occupancy status each year, they should be assumed it is NOT occupied and should be investigated.

If they don't respond, how long do they have to do so? What about people who say it's not vacant, how will the city confirm that and how often will they re-check?

If this is the case then the initiative is useless.

If vacant properties are going to be taxed, I don't think you can rely on owners to self-identify. Not many would, unless they were applying for an exemption. Option #1 seems to be the best solution. However, it may need to be phased, so that those who missed the

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

notice/got lost in the mail/forgot don't get taxed needlessly, especially for the first few years as people get used to it.

If we have to register our car every year it feels justifiable to register where our permanent residence is as well.

If we really want to have success putting a lid on speculation and demolition by decay the identification must be mandatory and the tax significant. Many speculative properties are not in a good location for affordable housing, so it is best if proceeds be directed to affordable housing initiatives that are properly located.

If we understand and agree on the purpose of the tax, ie. increase supply and affordability of housing, then we must identify loopholes that allow owners to cheat the tax and ensure compliance with the tax laws.

If we're going to use an honourable way to solve this issue! Forget about it.

If you ask the owner to declare their property taxable, they would not declare it.

if you don't declare we should assume it's vacant. It makes it too easy to evade the tax if you simply don't answer.

If you give the owner the option then they won't be honest. We all pay taxes to cover emergency services, road and town maintenance, etc.

If you let owners voluntarily declare their status, they would lie.

If you let people self declare, they will just lie.

If you rely on people's honesty, this program will be a failure. No one will voluntarily admit their home is vacant if they know it will be taxed.

If you're going to do it, do it right. Needs audit and rules and penalties.

Implementing this tax will create a 'snitch' culture. Take a positive approach and strengthen the Landlord Tenant Act and provide incentives to rent out properties that include more protection for landlords. We rented a property years ago and it was a nightmare (unpaid rent, tens of thousands in damage, etc) and no help from LTA.

In my experience, most vacant homes are owned by absent/foreign owners who would not self-identify their vacant properties. Some of these owners use vacant properties as a tax write-off i.e. the Tremont Hotel on Main Street Markham.

In no way should York Region use Voluntary Self-Identification to identify vacant homes. As well, using a complaint/tip notification system isn't enough. It would be quite easy to work around either of these. There is no point in creating this vacant homes tax if it is this easy to circumvent the system but perhaps this is the point; make it "look" like something is being done.

In order to make this tax work, there could be a compulsory declaration for EVERYONE for the first year, then if the vacancy changes homeowners would change the status, and vacancy tax would be levied accordingly.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Insanity. Cost to administer the proposals is prohibited. We all know this will be laid on the general tax bill.... and thus unto my property tax bill.

investor only will not willingly advise the house is empty please charge me the vacant land tax. most will hide it. so there needs to be some proof of living as a regular cottage or residence.

Is there a way to monitor utility usage as a way to identify houses requiring more investigation? Your methods rely on resistance reporting their neighbours, or people telling the truth. It feels like there should also be a way to identify homes requiring more information.

It can not be voluntary to declare, people will lie.

It cannot be up to the owner only to declare vacancy because too many are currently hiding this in order to have 4,000 vacant homes in York Region.

It defeats the point if the people are using an honour system, they should have to tell you if the home is empty.

It is a privilege to own an extra house, and it is fair for the process of declaring vacancy to be mandatory. It is important for community members to be able to provide tips or complaints about vacant homes.

It is easy to check electricity, water and heat usage to identify vacant homes. A home without heat usage during winter time is obviously vacant.

It is easy to see vacant properties - in summer grass is not cut - in winter the snow is not shovelled. Most neighbours don't want the houses next to them looking like this.

It is more efficient to force a mandatory declaration.

It is none of the Region's business when or for how long my property is left vacant. Stay out of our affairs! The only thing the Region has power to do is to enforce the management of said vacant properties...ie. grass cutting, weeding etc.

It is pointless to have the tax if the vacancy must be self declared unless there are stiff penalties for not declaring. Perhaps all non-principal homes should be taxed and those that can prove they are not vacant can get a rebate.

It is very frustrating to see vacant homes..especially when the grounds are not properly maintained. I see weeds, newspapers etc.I feel this diminishes the value of surrounding properties, makes for a more unsafe neighbourhood. Many of us take pride in home ownership and the overall care of the area... I feel these absentee owners really don't care about our community...

It needs to be all or nothing, it should be the responsibility of the owner and it should be a simple process. I would also urge you to have a report line to help mitigate dishonesty.

It seems unfair to tax only the honest people who declare vacancy! If it's my property, I should be able to leave it vacant if I want to.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

It should be a combination of action 1 and 2 to prevent individuals from taking advantage of the system.

It should be a combination of both self declaration and also managed via tips. Some people will self declare where as others will not (will be dishonest). You should plan and anticipate both honest and dishonest people and mitigate the dishonesty with the tips line. There are 3 houses within 200 ft of my home that are vacant. That's scary.

It should be mandatory declaration, there should be no exemptions or people will find loopholes.

It should be mandatory for lawyers involved in closing said properties to report all foreign investors.

It should be mandatory. The third option makes it too easy for things to slip under the radar.

It should be of no concern as to whether the home is vacant or occupied. It is the Owners concern only.

It should not be left to the neighbourhood to rat on their own. Many of these are developers that have been known to be intimidating.

It will be a challenge to identify the best possible way to know what property is vacant. If Toronto is successful then I feel York Region should use the same protocols as Toronto as it's the closest major city and many people will think it's the same because York Region is in the "GTA."

It would be too easy for an owner to say the house is occupied when it is not.

It's always better to be proactive than reactive.

Just fix the issue so that I don't need to make over 150k to afford a home and can move out of my parents place.

Just scope the power and water usage, when my house was unoccupied while I was moving, it said everyone used more than me.

Knowing a tax will be imposed, people will not voluntarily provide the information.

Landlords should have to provide proof of either a piece of mail or a lease agreement to prove that the property is occupied. If they cannot provide proof, they should immediately be taxed.

Leave no loopholes. Vacant homes must be compulsory declared.

Legal enforcement of this tax is probably the hardest part of how it should be implemented.

Let's be honest, there will be a lot of homeowners who simply won't voluntarily comply with notifying that their secondary homes are vacant and nosey neighbours and those with an axe to grind will report homeowners sometimes out of spite.

Look at gas, electricity and water use. If utilities used = a certain threshold, then it's not vacant.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

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Look at how the government taxes working classes. Every penny income would be fully taxed without explicit deduction. So it's fair to apply the same rules on this new tax.

Look at tax returns for rental revenue. If none, the homeowner needs to provide an explanation.

Making tax laws based on prejudice claims are fundamentally flawed. Optional #1 will be nearly impossible to enforce/verify, without having to spend a ridiculous amount of budget to stand up a program just for validating claims. If the vacant homes tax ever becomes obsolete, the money spent on the validation program will become a York Region municipality budget write off, which will be transferred to its citizens through means of higher tax or reduced services.

Mandatory declaration in combination with complaints would lead to the best outcome.

Mandatory declaration is the only way to go. Otherwise no one will declare.

Mandatory declaration is the way to go, with an option for folks to report vacant homes. Leaving an option for voluntary self-identification will only lead to people using the system to their advantage.

Mandatory declaration might be a barrier for older homeowners or those unable to meet deadlines for a variety of reasons.

Mandatory declaration should be used. A voluntary self-identification and complaints procedure can be used in addition to that.

Mandatory reporting would increase compliance if there were to be substantial fines for noncompliance.

Mandatory Self-identification with fines for lying, as well as complaints from other residents should be used.

Mandatory Universal Declaration and also complaints from people who know the house is vacant are terrific ideas.

Mandatory universal declaration is fine until such time as someone gets lost in the shuffle (and they WILL!), there MUST be a back up available in this instance. Voluntary self-identification can and will be abused. Complaint identification is subject to abuse.

Many are money laundering already committing crime/fraud they won't voluntarily commit to this program.

Many people won't report it; it is optional.

Many people would lie in order to avoid the tax.

Mortgage rate is so high, not many people will leave home vacant. Government should refocus effort to build more affordable housing with amenities nearby. Why is everything in Markham on the west end and nothing on the east? I have to drive everywhere, putting east end Markham residents at risk of poorer health due to lack of opportunity to be physically active. Please build more healthier communities with more shops and small integrated into residential communities. One or two shops under a condo (hwy 48) or townhouse (Copper

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

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Creek Drive) is not well integrated. We need more mid-rise affordable housing so they can support the local business with more parking aside from the big box store. All of this community planning should be done by the local government and not outsourcing it to the developers. In conclusion, don't waste time on vacancy tax, focus on local community development with more mid rise government housing. Also think outside the box. Instead of providing people with a rental supplement with no other means for them to improve themselves, why not also introduce them to better paying jobs, better work experience, and educational upgrades so they can be more self-sustained?

Most people who are trying to take advantage of others or make money (ie by buying up homes just for investment purposes etc) are not likely to be honest about the vacancy status. Homes are not for making money off of (other than fair value increase to the occupying owner) - people need homes.

Most people won't declare it. There should be a fine for not declaring it. Non Canadian owners should be taxed higher.

Municipality has no right to tax any vacant home differently- any homeowner has to pay realty taxes - if there are then no extra taxes on it. I do believe though if the Municipality has to keep lawns cut, etc., then they can charge the vacant owner for that work.

Must be mandatory but it's a shame that MPAC and hydro data can't be used to identify vacant homes.

Must receive statements from the owner for rent being paid, identify the persons staying. Contact person to confirm they are staying there/have them fill out 2 times a year to show they are staying by sending them mail and require signature/proof of residing there.

My concern would be that an elderly, disabled or ill person may not be able to communicate status.

My home. Don't touch.

My only concern with the first option is that what if you forget to self declare? It would have to be a mechanism where you would not forget to do so.

Need to enforce through complaints and self declaration with fine for false statements.

Need to monitor such as via hydro, gas and water would provide such info. As well as the tax registered occupancy such as voter list, CRA etc.

Need to use a more structured mechanism, water billing rates / consumption.

Neighbourhood residents are your best resources.

Neighbours would know best and would be able to back off when there are extenuating circumstances.

Next door owners work hard to convince them to live there and the child goes to school based on that address. House is not even complete / built inside with no furniture or appliances and drywall and flooring not even complete. I'm sure others are also less than truthful.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

No home tax. Neighbours shouldn't spy on each other. That creates bad relations and hostility. And the Region or Municipality shouldn't spy on residents either.
No new tax on homes... however occupied!
No new tax. <b>[x 2]</b>
No new taxes. Build more.
No one is going to voluntarily declare their home vacant. <b>[x 2]</b>
No one is going to voluntarily offer to pay a tax.
No one is going to voluntarily pay a tax. Option 3 is ridiculous.
No one is going to volunteer to pay tax. A system needs to be in place to identify the vacant homes, and that could/should be done by utility monitoring as a first step. Next step should be municipal assessment, if utilities show to be low for 3 months, then the municipality should conduct a door inspection by checking the property to see if anyone is home. If no one answers, then the tax is implemented and it's up to the owner to prove someone is living there. This can be done by government mail being delivered, drivers licence, health card. Vehicle should not be proof.
No one is going to volunteer to pay the additional tax. Make it mandatory and even the playing field.
No one will do a voluntary self-declaration to paying more taxes on a property. It should 100% be mandatory.
No one will self report to pay more taxes. <b>[x 2]</b>
No one will self-identify vacant units.
No one will voluntarily declare just to be taxed if there is nothing enforced. Why would they? Everyone will create a fake tenant on paper if it avoids the tax. Why wouldn't they?
No one will volunteer if they know they have to pay.
No one would voluntarily identify and pay money upfront.
No one's business what I do with my home other than the insurance company. You tax a vacant home that I have and I will sell it.
No reason to implement a policy if it will not be enforced.
No tax for vacant homes. <b>[x 7]</b>
No taxation at all.
No vacancy tax, but increase property tax to 5% for the owners who are not Canadian, permanent resident or not owned by a Canadian company.
Nobody is going to be honest.
Nobody is going to volunteer that their home is vacant unless they can get an exemption.



Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Nobody is going to volunteer to pay more taxes! The Region would have to have people specifically working to identify vacant properties, and do the follow-up.

Nobody will declare it is unoccupied.

Nobody will volunteer to pay that tax and tips will only get a small percentage.

Nobody would volunteer to tell York Region about the properties.

None of them would create a peaceful society.

None of these are going to lead to fulsome disclosure. They don't have enough "teeth."

None of these options are good. If you have to use a self-reporting method, the penalties for lying have to be substantially greater than self-reporting. Otherwise, why would anyone say they have a vacant house?

None of these options are ideal. How do you know the Region has vacant properties if utility bills aren't being used?

None of these options are ideal. People will lie if given the chance to self declare, and expecting neighbours to act as police is wrong. It's pretty obvious in some cases that a house is vacant.

None of these options will catch people who want to evade the tax.

none of those would ensure accurate determination.

None of your business if our home is vacant or not.

Not a viable concept. Will not help with housing prices or supply, but result in a costly program to manage.

Not everyone is honest but I don't like the idea of people being encouraged to snitch.

Not knowledgeable but the first one sounds nice.

Note: rating is relative to each option (e.g., strongly disagree with option 3 in favour of option 1 or 2). Would have evaluated differently if each option was independent and the "only" choice.

Nothing should be optional. Declaration of vacancy needs to be mandatory.

Number 13 and 14 gives more information on vacant homes and both implemented would have a higher knowledge of vacant homes. Number 15 will only work if the person is honest. If all three were implemented together it would be perfect but not to assume the house is occupied.

Number 2 is looking for trouble... There are so many not nice people who would call other people out of spite... don't do this one at all. Keep York Region out of this garbage... focus on the crime of not taxing a home for the many reasons you listed before.

Offenders will always find ways to avoid paying the vacancy tax. Let the neighbours tell the city what the condition of the property is.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Opt out declaration based taxation would catch a lot of innocent people who would forget / not know about the requirement and generate paperwork through disputes Few people would self declare.

Option 1 - only where the property is identified as a rental or investment property. Option 2 has the highest likelihood to be misused and end up being more of a nuisance. Option 3 - why bother having a tax.

Option 1 - Unless the criteria is very precise (and therefore no exemptions allowed), this option is problematic. It has to start with an initial determination of "vacant" - who/what makes this initial decision? Also logistically, it will be a nightmare that property owners including seniors would have to remember to make this annual declaration or else hit with the tax. Option 2 - How would a neighbour know for certain? They would have to be watching the property 24/7. Option 3 - Will not work; Who would voluntarily pay tax?

Option 1 and 2 are more viable individually and together. Option 3 is not trustworthy.

Option 1 and 2 to be used in combination. It will bring in the most tax revenue dollars.

Option 1 for sure. Option 2 should be modified to be in addition to option 1.

Option 1 is most viable, the only weakness I can foresee is that communicating this out and providing strong customer service support for inquiries and assistance in making that declaration and correcting the declaration if the homeowner did not make it in time, there was a language or accessibility or other barrier that prevented them from making the declaration.

Option 1 is preferred - with penalties for untruthful declarations.

Option 1 is the most reasonable and effective, but some provision must be made for people with limited English.

Option 1 only works if there is an automated process to record, monitor and follow up, e.g. as part of paying property taxes. Must have manual reporting options also for elderly, those whose language is not English and those who do not have access to a computer. Must have fines for those that lie. Option 2 leads to misuse and option 3 will mean no one reports vacant housing.

Option 1 requires too much administration. Option 3 just doesn't work. Optimally, York Region should choose the method that has proven to work best in other regions in Canada or elsewhere.

Option 1 will result in a huge bureaucracy of overpaid staff staying at home to work. Option 2 also would result in the bureaucracy and penalize someone for not filling in a declaration every year. Option 3, nobody would voluntarily declare to pay more tax. Surprised this is even an option.

Option 1 would likely be the most effective. Option 2 should also be implemented with either option chosen. Option 3, Voluntary disclosure, is not going to work.

Option 1 would result in the highest accuracy of reported vacant homes. Option 3 should only be used alongside Option 2 otherwise no one would self declare vacancy.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Option 13 sounds like a massive headache. 14 should not say "only". Reporting empty units should be encouraged in addition to the self identification system. Real question is how do you verify claims?

Option 2 and 3 are completely useless. Why would you self report? You'd only be penalized by chance.

Option 2 and 3 are useless. Option 1 is the only option that would actually result in the tax being imposed.

Option 2 can be used as a supplement to Option 1.

Option 2 is terrible and will build distrust in our communities, option 3 just won't work.

Option 2 needs to be anonymous but can't be standalone since a neighbour wouldn't know the whole story nor keep an eye constantly for extended periods. Option 2 is a strong deterrence to keep owners honest though.

Option 2 will be an administrative nightmare! Who will investigate?

Option 2 would require people to be aware of the rule and to take the time/effort to report. This will be unlikely to happen and the minority of vacant properties would actually get reported. Option 3 seems easy to circumvent, the owners of vacant properties will just not report anything. Then they technically did not lie, or do any wrong doing. Option 1 is the best and would get the best results. This will be beneficial for the municipality (tax revenue) and residents looking to buy or rent (more properties on the market).

Option 2: it should be one of the methods, not the "only" method.

Option 3 is not an option, no one will volunteer to report.

Option 3 leaves room for investors who purchase houses and leave them vacant to mislead the government into thinking their properties are occupied. More thorough verification is required to ensure that there is no lying occurring.

Option 3 means you lie or don't respond and you don't have to pay tax. Why on earth would you do that?

Option 3 seems ripe for abuse.

Option 3 will never work. Who is going to basically volunteer to pay an additional tax?

option 3 would be difficult if contact information is not kept up to day. out of country or corporate ownership should be mandatory reporting requirements.

Option 3 would be useless. No one would report. Option 1 would require a government request fo4 status, probably online.

Option 4- Get the facts. Check the water, sewer, hydro, gas usage, especially water and sewer usage which should be next to zero. Hydro needs to be on so the pipes do not freeze. Those parameters should give an indication of occupancy. Do a 6 month baseline. Then do a site visit at the door a few times to check. Option 1- Some people who occupy a house will forget to check the box and that will become a nightmare for staff to reconcile. Those who

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

do not have a computer will only be able to check a box on a piece of paper. This option will become a staff nightmare. Option 2 Most people do not want to snitch on their neighbours so this is not a viable option. Option 3 – Realistically, how many people will check yes, please tax my vacant home?

Option one would create a lot of administrative time and reputational damage for those getting taxes and then needing to be reversed.

Option seems least likely to be abused but would need an option where anyone who accidentally missed the deadline could prove they had been living there and get their tax waived. Voluntary declaration seems too open to abuse.

Options 1 & 2 should be implemented at the same time.

Options 2 and 3 make it far too easy for the tax to be avoided, especially in low density areas where it would be less noticeable to others that the property is vacant. The penalty for falsely claiming a home is occupied should be severe.

Options 2 and 3 use passive approaches and will likely be ineffective and/or require more Regional resources to implement.

Other than zoning compliance and illegal activity, I don't think it's anybody's business what a person does with their property.

Owner should not be able to assume occupation, should have to prove occupied if second property.

Owners are unlikely to voluntarily declare vacancy if it is going to cost them tax money.

Owners must declare it occupied. It's really that simple.

Owners of non-residential properties are highly unlikely to volunteer their true status unless there are severe consequences for not being truthful.

Owners of vacant houses will not report if it costs them money. If using the honour system- it will not work.

Owners should always have a legal obligation to report any and all situations concerning their income property. If you wait for a tip, you might never know. Just like taxes, you should have to voluntarily report it. If it is your property, then you have a great interest in it, and should do so in showing your community support, and that you belong to the betterment of the future.

Owners should be required to say if their property is vacant. Again, this would be an incentive to owners to get tenants or buyers.

Owners will lie about their status. How can this possibly be enforced?

People are going to lie and try to cheat the system. I believe if they can afford to leave their house empty - then they afford a hefty tax and a good accountant.

People are going to lie to save their money.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

People are not going to disclose they have a vacant home if they know they're going to pay a tax.

People cannot be trusted to self declare when they know that they will be taxed.

People don't often do the right thing!

People have investments they work hard for, leave them alone.

People lie when they have to....ask CRA. This program will cost more to administer than it will generate in penalties and won't make a meaningful impact.

People lie.

People lie. They will do and say anything so they don't have to pay extra. They will tell you their cat lives there just so they don't need to pay up.

People pay enough tax without you grabbing more.

People will always find ways around the vacant home designation. It will cost money to implement any of the above which makes no sense to me.

People will lie and do everything in their power to not pay the tax.

People will lie to serve their own interests; we cannot rely strictly on their word. There must be accountability. Self-regulated industries are teeming with fraud.

People will lie, obviously. Self reporting should not be allowed.

People will not declare. York Region should ban Airbnb as well as rooming houses. Affordable housing that is appropriate is needed not a 1 bed condo for 700k or rent it for \$2200???

People won't be honest if they can avoid paying the tax. I think it will be difficult to monitor and you can't rely on people being honest. Also how will you monitor the vacancy status declaration for accuracy?

People won't come forward to be taxed. There must be some way for the Region to identify such homes.

People won't voluntarily register to be taxed. It can't be voluntary reporting.

Perform random audits and have people submit utility bills to show whether or not the house is in use.

Perhaps make it a mix of all 3 options.

Personally I prefer voluntary self identification because if my home is occupied it's less work for me to tell the government that. But this method is less likely to capture actually vacant homes that would be subject to tax. Residents would have less incentive to self identify their vacant homes because they want to avoid tax.

Pitting neighbours against each other is not really a good idea. Volunteering is even worse because it only penalizes honest people.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Please people in the government consider the residents are human beings not animals to be played around because they have saved up some money.

Please, please, please do not turn neighbours against each other!

Policy based on complaint cases or voluntary basis is useless.

Policy must prevent abuse which WILL RESULT if there are any voluntary declarations.

Prefer both option 1 and 2 together, rather than either/or.

Private property is like any other personal assets, and should be least targeted by municipal policies.

Properties kept vacant by corporations or non Ontario residents, after the first initial 6 months, should get taxed at twice the rate.

Property owners can lie during self identification of vacancy status. This needs to be verified somehow by the city.

REALLY! In our experience, the owners of these vacant homes have no problem lying about the status of new homes they are building to replace homes they have torn down. We were told that the new owners of one of these homes was going to live in it with her husband and daughter. So now that the house is finished, it sits empty.

Receive notice with tax assessment to say that home is occupied. log in and check "yes" for occupancy.

Relying on people to be honest and upfront is not going to work.

Residents should be free to identify vacant homes. Not only should the vacant tax be paid, but if the property is not being maintained (grass cut etc,) and becomes an eyesore lowering the pricing potential for homes in the area, the Town can charge the owner for the maintenance. Non-payment of the services by the owner will allow the Town to put a lien on the property. All non-payment to the Town to be paid upon sale of the property.

Residents should only have to declare for 2nd + homes not their primary residence.

Rich homeowners keep middle and lower class citizens out of the housing market.

Self declaration won't work since they'll all just say they live in all of their homes at all times.

Self identification is a farce. People will lie through their teeth. There should be severe financial penalties for those owners. 6% or higher.

Self identification option is invalid. There would be a disincentive to self-clarify voluntarily.

Self reporting creates chances to cheat. Look at the Airbnbs that flout rules in other cities.

Self reporting would be prone to abuse.

Self selection seldom works when it's the people in question impacted.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Self-identification won't work because no one will willingly pay the tax. Even with mandatory declaration, people will still lie to avoid the tax.

Self-identification would not be effective.

Set up a tip line for community members to call. They know what is going on in their neighbourhood. And hefty penalties for people not following the guidelines - it is a blatant disrespect for our Region.

Setting up a "resident snitch line" will create division within the community rather than promoting community.

Should be a public notice or a database.

Should be left to experts but I suggest to put a system in place that does not allow for any loopholes. (exceptions ticked above).

Should be part of the sale of property. Many of us hate to complain about neighbours. Region should be proactive.

Should be some sort of mix to ensure compliance. The tax implied must be steep enough to actually deter the behaviour and not just be the cost of doing business. Vancouver increased theirs.

Should be voluntary but also if a complaint is made to follow up. I don't agree with automatically taxing with no response.

Should not be a voluntary identification as it would be easy to lie and say it is not vacant when it really is.

Should use both self identification and complaint identification.

Shouldn't it be if they do not declare that it should be presumed vacant on question 15.

So the rich “investors” will merely short term rent to slobs while they await their permit to demolish approvals\$\$\$. Nice for the property owners living next door...don't ask me how I know.

Some people are not truthful when it benefits them.

Some people who have vacant units will not ad.it their ownership to avoid paying the tax.

Some people will lie, so there needs to be a system that addresses that.

Something more concrete; using a tax roll to identify owners of properties and verifying if they have more than 1 property; if more than 1, there's likely to be vacancies. If couples each claim 1 as their primary residence (husband = house # 1 as primary, wife as house # 2), then there's not much that can be done about that (I assume, even though it's suspicious you can't really investigate every instance where a couple claims to be living apart, can you?), but it would reduce the number of properties that could be owned by the same person and vacant.

Speculators won't declare vacancy if it's optional.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Stay out of the owner’s business. Are you going to tax yachts at marinas that are not principal residences since they could be used as such for more than half the year?

Stop government intervention.

Such a tax militates against the concept of private property.

Supportive of an opt-out scheme (i.e. confirming property is occupied) - lack of response would be an indicator that property is vacant.

Sure, ppl can self declare but it won’t happen if they are paying additional tax. Have a self declaration then a large fine for those who are lying. Having audits will help.

Taxing not only vacant property but all second houses if rented above a threshold.

Taxing will not help with affordability if the owners sell.

That’s happening now. There are many vacant homes that the owners are not reporting.

The complaint based system downloads the responsibility to residents. Voluntary reporting no one will report.

The default should be to assume the homes are occupied until someone complains. More paperwork for every resident is a huge burden in them and the city.

The first option is the best as it will most likely be most effective. Option 2/3 will let many people get away with it.

The government should stay out of people's private homes. I own my home, no mortgage and it's MY business what I want to do with the home. I don't need to give more money to York Region to waste.

The honour system doesn’t work. Mandatory with follow-up on complaint basis. Especially in the cases of foreign owners.

The honour system works for honourable people. Canadian real estate speculation and money laundering has rendered it less honorable than drug dealing and prostitution.

The housing should be for people living/working/retiring in this community!

The only objective way to identify vacant homes has been ruled against because of privacy concerns? The use of "privacy" to not do what needs to be done is a flimsy excuse to avoid accountability.

The owners of vacant homes do not take care of the home and mostly may not even be in the country. Voluntary disclosure would not work and would be a joke.

The problem with 2 of these options is they rely on the honesty of the owner and there is no mention of penalty for deceit; the remaining option relies on another citizen reporting the vacancy which can lead to animosity from the owner especially if there is an error.

The process should not assume occupancy.



Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

The rate of vacant homes is very low. All of the above methods increase the burden on residents in the Region. If you have to levy this tax, option 3 is the way to go.

The Region needs to consider that this is a temporary phenomenon. The idea of taxing a vacant home is a little ridiculous given that the so-called housing crisis is not actually a crisis. If the global economy stabilizes, this whole thing will probably be forgotten.

The Region would need to send a declaration to owners every year, if the home is empty, the owners will probably not get the mail and therefore would not answer. Then it could be declared vacant but at the same time the reasons above should also be on the form. The document should be legal if they do not answer honestly then a fine will incur.

The statements for the 3 options are all LUDICROUS! The suggestion that people rat on neighbours who own vacant homes is an infringement of any person's right to own property. The solution is to pass laws to restrict the size of what builders are building....affordable housing could have 2 small bedrooms, an eat-in kitchen, bathroom, living room, and utility room (for laundry, and circuit breaker). Most new homes are unaffordable because they are ENORMOUS, especially the size of master bedrooms and ensuites, main floor laundry and 10 foot ceilings. HAVE DEVELOPERS BUILD SMALL HOMES LIKE DUPLEXES AND QUADS, WITH GARDEN SPACE AND COMMON AREA LIKE A PLAYGROUND, instead of building a 4500 sq. ft. home with 2 kitchens, 6 bedrooms, 5 bathrooms, an indoor pool, 2 double garages, and a 300 x 1500+ ft. lot.

The system needs to rely on independent checks and not just voluntary self disclosure.

The system should be mandatory, with a complaint / reporting mechanism to catch dishonest homeowners.

The tax rate should be high because usually those who leave homes vacant are not short of money. I don't see owners voluntarily telling York Region that they are absent particularly if they are not in the country to begin with.

The third option can just be ignored. It's just asking people to submit their I do for additional tax. The second option can be abused and has loopholes. The first is reasonable.

There are many elderly people and those who don't have good English who will not have the ability to fill out whatever reporting type there is. It would also eventually end up being done online & not everyone has a computer or is computer savvy. Unfairly penalizes a segment of the population in a tax grab.

There are many other options to make housing more affordable: like permitting garden and lane houses, tiny houses, etc. I should not be forced to subsidize someone else's housing.

There is a lot of benefit for someone not to declare their home vacant. It is not the neighbour's job to monitor the home next door.

There is always a neighbour willing to let an investigating person know if it is empty. Alternatively, use census information for unoccupied houses, then assume they continue to be unoccupied unless the owner can prove otherwise.

There is no good option for collecting evidence for the "unoccupied" status that is reasonable and within the laws protecting privacy. Mandatory and Voluntary Declarations will

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

lead to owners lying (which they will get away with without strict enforcement, which is prohibitively expensive on a large scale). Complaint Identification will reinforce snitch culture within the neighbourhoods, and I fail to see how this is a good thing. Collecting vast amounts of data across the Region to identify "vacant" properties leads us in the direction of the surveillance state, which I don't think any of us want. I don't see a good enforcement option here, so I think that this tax shouldn't exist.

There must be a better way to identify/confirm vacant properties than self-reporting or complaining. How will you enforce it? Snitching is not working with suspected rooming houses because too much onus is on the person making the complaint.

There need to be strict regulations in place so that vacant homeowners can't get around the rules.

There needs to be a required response or vacant properties will face no repercussions.

There needs to be a strict mechanism in place to prevent speculators and investors from circumventing these decorations.

There needs to be a way to check if homes are occupied or not. You cannot rely on the truthfulness of others. They would rather not pay the tax so they will just say that the home is occupied when it's not. If you cannot confirm it, the whole point of a vacant homes tax is lost, because literally no one will be paying it. Frankly it's ridiculous that anyone involved in municipal government thinks any of these options are viable on their own without oversight. For God's sake just take a more hands on approach to the issues in this municipality.

There needs to be additional tax penalties if the property is not occupied and not declared by the owner. This needs to be monitored through a task force which can also be guided by tips and complaints. The most effective tool would be excessive tax penalties if an owner doesn't claim their property as vacant.

There needs to be aggressive enforcement. Leaving it as an honour system will not encourage compliance.

There needs to be different rules for corporate property owners and individual property owners. Blanket punitive measures disadvantage and discourage individuals from investing in property, thereby allowing corporations to grab a larger share of the market.

There should be an audit as well to see if people are lying on the declaration.

There should be proactive verification and enforcement of declarations.

There should be ways to identify if occupied...not everyone will complain and a trip to see the outside tells you nothing....hydro and usage should be used...if very low usage amounts, it should be flagged... (under normal amounts).

There should not be a complaint system because the people complaining do not know the details of what is happening with the house and could be completely wrong.

There will be people who will lie to get away with having a vacant homes tax. The honour system will not work unfortunately.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

There's no point in having the law at all if you go with option 3. Nobody's going to volunteer to tell you they owe you more taxes.

There's no point in having a tax if people can find loopholes or renters are being forced to speak out against landlords.

These are all persecutory methods of obtaining information.

These are all terrible options. #1 places a burden on someone with only one residence who may miss a piece of Mail and end up charged with a tax they can't afford. #2 is snitching. #3 is going to be taken advantage of. Only truthful people would be taxed.

These are not effective ways, just introduce more cheating, admin overhead, but not achieve the purpose.

These are unreasonable options and burdens. If I knew it, I would not have purchased an investment home.

These options are bull, who in their right mind is going to self declare that they have/own a vacant property? What a waste of time. If you can't use hydro/water bills, scrap the dang thing. Great use of taxpayer money.

They shouldn't be just self voluntarily.

Third party complaints? Really that's an option?

This is a good move but does not pave the way for people to work the system. Make it mandatory for all owners to explain how their home is being utilized and failure to do so means they accept the tax.

This is a hidden tax program design. Shame.

This is a major difficulty. How do you identify a vacant property?

This isn't an individual issue. This is a business or people who own multiple buildings. This is out of country investors. This is people trying to make a quick buck on Airbnb. These are not snowbirds. This is not the average resident going on vacation or dying or moving or renovating or in hospital. Take a closer look at why the houses are vacant and who owns them. Leave the individuals just living their lives alone.

This question should have been a ranked answer question. Since it is not, I strongly agree with all possible methods of identifications, but for the record, mandatory universal declaration is my top preference. Even then, people would still lie, so complaint based also has to trigger investigation. Voluntary is a joke.

This should 100% have mandatory reporting annually with proof of rental/occupation such as monthly utility bill as proof in order to avoid lying to not pay the tax.

This should be regulated.

This should only apply to non-primary residences. Is there a way to only request declaration for those? I.e., if property is your primary residence, you would not need to declare annually.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

This tax assumes that people who have a second property have money left to finance the housing of others and aren't also stretched by current economic circumstances. If you are going to tax vacant homes, tax wealthy foreign investors who are buying properties they have no intention to live in rather than York Region residents who have a second property in the same Region.

This whole proposal is absurd.

Those whose houses are vacant are likely not going to identify themselves if there is a tax, this it should be something York seeks.

Those with vacant homes would never give up that information if it meant getting taxed...it must be mandatory.

Tighten the loopholes.

Tip system would not catch enough, unless there was an incentive for the tip generation. Stiff penalties for those found to be lying on declarations.

To be effective, it needs to have a positive identification process.

Too much control, this is Canada.

Town council needs to stop spending taxpayers funds frivolously and dramatically increase the cost for new development permits and fees.

Unbelievable.

Unclear to me why you couldn't use both. Option 2 precludes ALSO using Option 1.

Unfortunately it seems these days people don't follow laws and just do what they want. The municipality should be more aware of what goes on within it, rather than always wanting snitches to do their job for them.

Unfortunately you need a process that will force people to comply or you're simply wasting time implementing this. And it should be done fairly (all people should pay if subject to the tax), not just the honest ones! You likely need a system of both possible penalties for non-reporting and where people can advise you of a vacant property.

Unfortunately, in this situation the government needs to play hardball, otherwise there will be no change.

Universal declaration, but property owners should be provided notice of the requirement annually. Complaint identification should be used as a tool for enforcement with additional penalties applied.

Unlikely someone would voluntarily declare a vacant home.

Use a combination of “complaint identification” and “mandatory universal declaration.”

Use a combination of 1 and 2 to ease implementation and increase success of the program.

Use all of the above options to self-declare.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Use CRA services.
Use the water bill, the privacy issue is a cop out.
Use utility usage to determine vacancy. <b>[x 2]</b>
Utility and water usage is a great indicator of occupancy.
Vacancy declarations must carry valid reasoning.
Vacant homes should not be taxed.
Vacant homes shouldn't be taxed.
Very few people will voluntarily admit a home is unoccupied if it will cost them additional fees.
Voluntary and complaint driven won't yield the result needed to deter this behaviour. Suggest tying in to the town property tax system in some way. But make it simple for people to comply.
Voluntary declaration but of course you should investigate complaints.
Voluntary declarations do not work when there is no incentive to self report.
Voluntary disclosure is a waste of time. Why would some voluntarily disclose that?
Voluntary Disclosure might be done once per year and accompany a municipal property tax bill. I am undecided about the complaints procedure because it is my experience that individuals might misuse this process - I am cautious around the efficacy of the complaint process. If an individual misuses the complaint process it must be clear they could face a substantial fine.
Voluntary self identification as above won't work as no answer means it's occupied so the owner just won't respond.
Voluntary Self Identification is a joke.
Voluntary self identification is not a good idea. You would be assuming that all owners are honest and they are not.
Voluntary self-identification ? - unfortunately the 'honest system' does not exist any more!
Voluntary Self-Identification will not work, no person would volunteer to pay more tax. There needs to be a process for complaints and investigations. Consider using utility use data (ie. water, electricity and gas consumption) , homes with significantly less use then the neighbourhood average certainly should be subject to investigation.
Voluntary self-identification with penalty should there be a complaint that identifies a vacant home.
Voluntary will not always work.
Waste of time and my tax dollars. Unless you plan to tax them \$1M each, what's the use?

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

We don't trust people's honesty.

We must use decisive methods to make sure reporting is accurate. I am in favour of using option 1 with a hefty penalty, tied home value like property taxes and backtrack taxes owed plus interest, for false reporting.

We need to make sure people don't find loopholes.

What incentive is there for someone to self-identify a vacant home? It's like asking someone to voluntarily pay thousands of dollars just for fun. I don't see this being a successful approach. Making everyone declare would better guarantee, but mechanisms would need to be in place to ensure it isn't easy for people to lie. Perhaps they would need to declare their principal residence and cross reference to all properties they own?

What penalties would a non-declaring property owner face? I suggest double vacant tax rate if not declared.

What's the point of making it voluntary? That's like the pandemic vaccines and mask mandates all over again.

What's the point of voluntary disclosure? Nobody will.

Whatever is the most effective. Complaints in combination with both of the others although self declaration is open to misrepresentation and fraud.

Whatever option is selected, it should be associated with fines at least twice that of vacancy tax to facilitate compliance.

When paying yearly tax the owner should be responsible to show proof of residence.

Who is going to manage all of this and what are the resources that will be required. A complaint based system? Has thought been given as to how these would be assessed?

Why are you relying on self reporting or tips? I think people will just lie. Also it's not the community's job to police other people's residence. Can't you look into hydro/water activity which is a much more reasonable and accurate estimate of if people live there?

Why should people self declare just so they can pay \$5,000 a year or more as very few homes are less than a million now. Complaint based gets people pitted against each other - a no win situation.

Why would anyone willingly say their home is vacant?

Why would you even suggest Voluntary?

Will need staff to verify vacancy status of properties, no matter what process is used. Too many people would lie on a voluntary identification if the tax level is sufficient to deter vacancy but a low tax bracket would not incur significant enough penalty to discourage speculators for whom a few thousand dollars a year means nothing, and complaints driven process is going to miss a lot of properties (e.g. condo/apartment buildings or places that appear to be rented but are actually short-term rentals). There needs to be an additional penalty for misrepresentation of the vacancy status of a property.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

Would the Region follow up on whether people are reporting or not, and honestly or not? I believe people notice when homes are vacant in their own neighbourhood and given the option would most likely report vacant homes.

York Region should explore how to best support landlords and put in place programs/incentives to encourage legal basement apartment development. Currently, tenants can trash apartments and get away with not paying rent. The landlord and tenant board is a joke. Home owners prefer to keep apartments empty or sell rental properties because they don't want to deal with an unfair system. The security deposit should be legalized. You cannot get away with trashing a hotel room, but you can trash someone's home and remove smoke detectors. Renters should be liable for illegal actions.

York Region should use 2 options - Options 1 & 2.

York Region should use a combination of option 1 and 2. Option 2 should not be the only way to identify vacant property.

York Region should use the water and hydro stats to identify empty residential units not just homes to get the initial number. Then have a voluntary declaration of empty homes within a specific time period made by the owner. See if the numbers jive and go after the non-compliance with the annual vacant tax. Have an incentive for declaring to begin with for 2 years.

You are already showing the issue with this idea. Either a mandatory form that costs money to administer, or having local residents report on each other. Use council's time for useful things like addressing zoning concerns.

You asked if tax should be 1 to 2 percent... or 2 to 4 percent. I think 2% is fair, but did not know which one to select! I think if you can afford to leave a house vacant, then you have far too much money and / or have no regard for those who are struggling to find an affordable home, and you should be penalized, even if only to make you aware of the problem! Should also be forced to join the Facebook group "Landlords & Tenants of Ontario" to witness the daily plight of people who are in tears as they are on the verge of homelessness & will likely lose their children because of it 😞

You can't count on people self-declaring. You need to respond to complaints, but be prepared to chase false leads.

You can't rely on self selection. Airbnbs also completely counter the goal of increased housing affordability & should not be allowed at all let alone as an exemption on a vacancy tax. Neither should renovations - that just makes renovations more desirable.

You can't trust people to tell the truth, especially when it will cost them money.

You cannot rely on people to self report and it will never work, nor wait for complaints. The owner should have to sign a declaration every 6 months with taxes.

You should figure it out with your legal team how to do it. That is why we pay tax... Don't ask me how to do your job.

You want to trust a person to declare themselves lol. Everyone will declare occupied to avoid taxes.

Table 4

**Survey responses to “Please elaborate on your answers (optional)”**

Comments and qualifiers submitted by the public regarding identification methods for the Vacant Homes Tax.

You're creating a police state, adding more rules to the common people and putting them against one another. Meanwhile, the real speculators will find exemptions through their expensive lawyers. By the way, the more you plan on taxing, it makes sense for them to hire even more expensive lawyers.

You'll probably find more vacant homes with a tip line unfortunately.

Your law must have teeth.

Your options are all poor, indicating you do not have a simple reliable way of knowing. That in itself shows that this is all a bad idea.

**Declaration Methods for the Vacant Homes Tax**

“If York Region were to implement an annual Vacant Home Tax, what would be the preferred method to submit the occupancy status declaration for your residential property to the Region?”

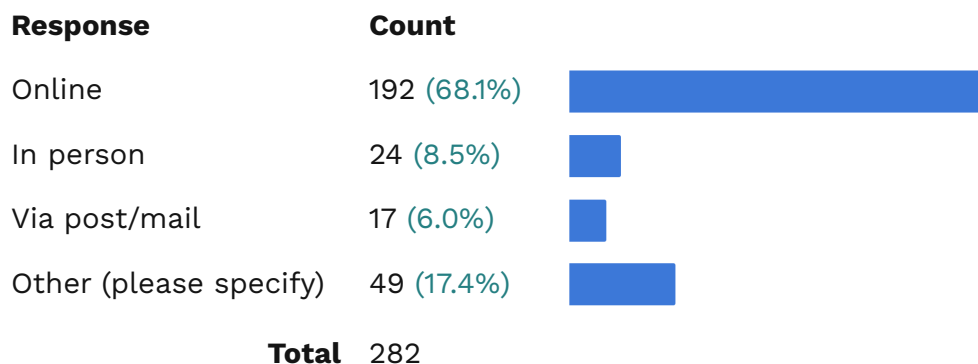


Figure 11

Table 5

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding their preferred method to declare occupancy status.

All of the above. [x 2]

All options should be allowed.

ALL options should be given to people. Seniors or the disable or the sick may not do it online.

Do not collect this information- it's none of your business.



Table 5

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding their preferred method to declare occupancy status.

Do not even consider.
Do not implant vacancies tax.
Don't do it!
Don't tax vacant homes, big brother.
Don't implement this tax. It's just punitive. It doesn't solve the housing crisis.
How will you prevent nasty people from causing problems by Fall's reports?
I could tell you where it should be delivered but that would be rude.
I do not support vacancy tax.
I don't see how this applies to anyone who only has one home. Find a way to only make businesses and renters have to declare.
Make people come to City hall and meet with staff administering the program who can fill out the questionnaire with the homeowner.
Multiple options all of the above.
Never.
Nil.
No method. If you can't track it, don't do it. Stop making people work for you. Stop tracking people.
No tax for vacant homes.
No tax. <b>[x 2]</b>
No vacant homes tax. <b>[x 4]</b>
No way.
None of the above.
None of the government's business.
None. <b>[x 5]</b>
Not in favour of this tax.
Not required.
Option of in-person or online.
Registered mail...
Should not be implemented.
Should not be such a declaration or tax, just a money grab for general revenue.

Table 5

**Survey responses to “Other (please specify)”**

Comments and qualifiers submitted by the public regarding their preferred method to declare occupancy status.

Similar to Property tax.

Smoke signal.

Strongly disagree with all of the above.

Strongly disagree with the vacant homes tax.

This is archaic, not progressive.

Use any and all methods to get answers in a timely manner. If people do not comply, tax them and put a lien on the properties if they refuse.

You would need to allow mail as well for those that do not have a computer.

# APPENDIX C: Survey Results by Respondent Segments

Survey respondents were grouped into several segments. These segments are not mutually exclusive. Some segments represent a small proportion of respondents but they provide nuance, perspectives and experiences that the project team were particularly interested in, informing important considerations of the potential implementation of a VHT.

Following overall survey responses, responses from the following segments are found in the section below:

- **York Region Homeowners**
- **York Region Renters**
- **York Region Single Investment Property Owners**
- **York Region Multiple Investment Property Owners**
- **York Region Renters with a Single Investment Property**
- **York Region Homeowners Who Reside for Less Than 6 Months of the Year**
- **York Region Renters Who Reside for Less Than 6 Months of the Year**

**NOTE TO READER: Survey participants were provided an option to self-identity for some demographic questions as they see fit or omit a response altogether.**

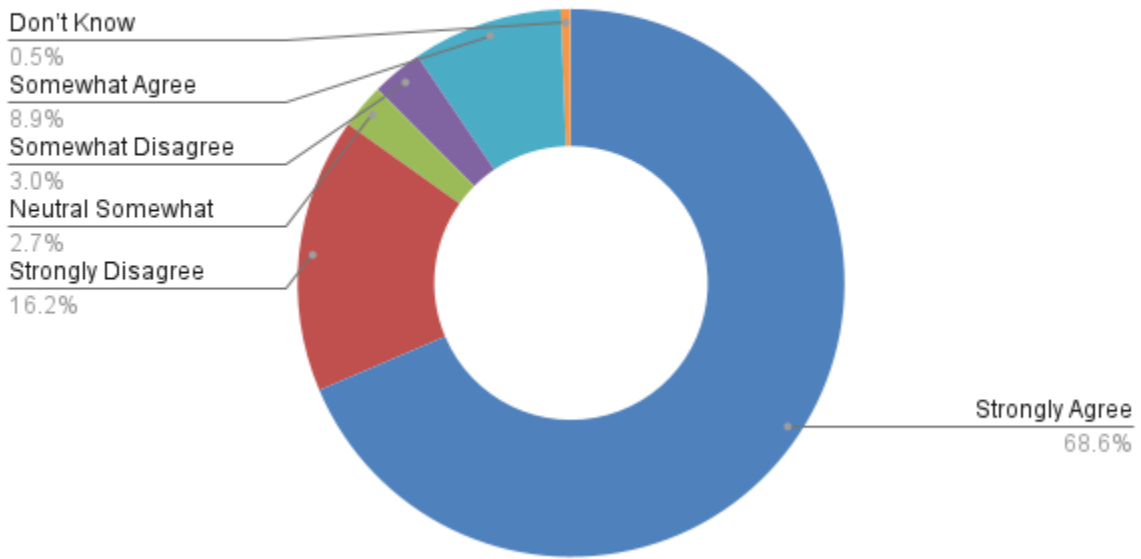
## York Region Homeowners

This segment represents York Region residents who own their home (64.9% of respondents).

- **About these Homeowners**
  - The majority of these respondents (59%) live in Markham (25.6%), Vaughan (17.3%) and Richmond Hill (16.1%).
  - The age of most homeowners were 35 to 64 (56.9%).
  - The majority of homeowners were strongly in favour of the implementation of a vacant homes tax (68.6% strongly agree and 8.9% somewhat agree).
- **Tax Rates:**

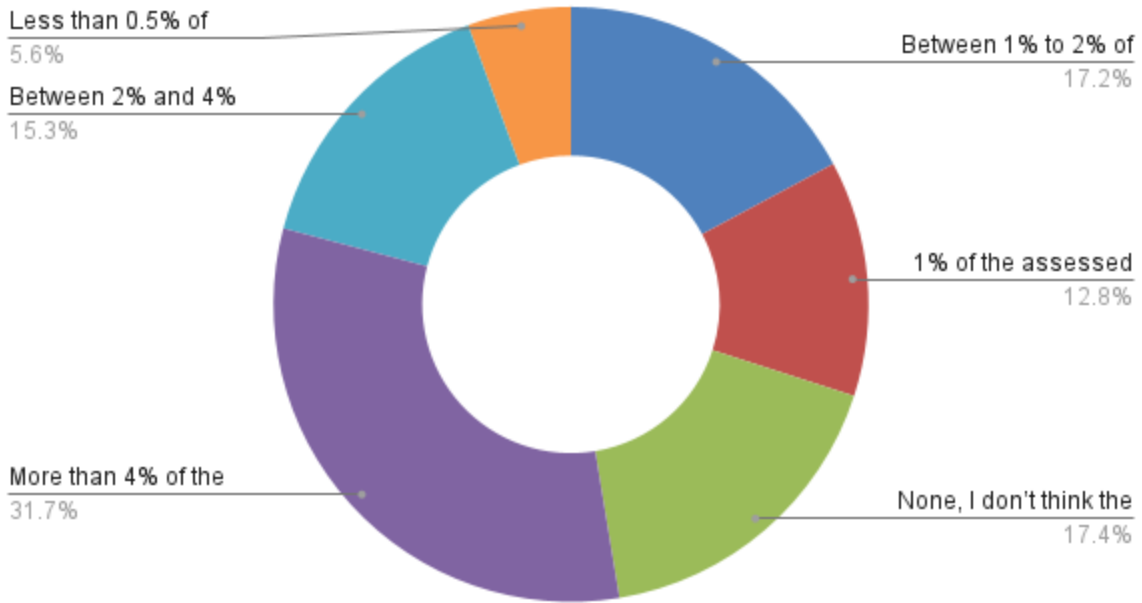
- Nearly half of homeowners think the Vacant Homes Tax should be 2% or more of a vacant home’s assessed value (47.0%).
- 17.2% think the VHT should be between 1% to 2% of the home’s assessed value.
- 17.4% of homeowners don’t think vacant homes should be taxed

### Homeowners' Responses to the Introduction of a Vacant Homes Tax in York Region



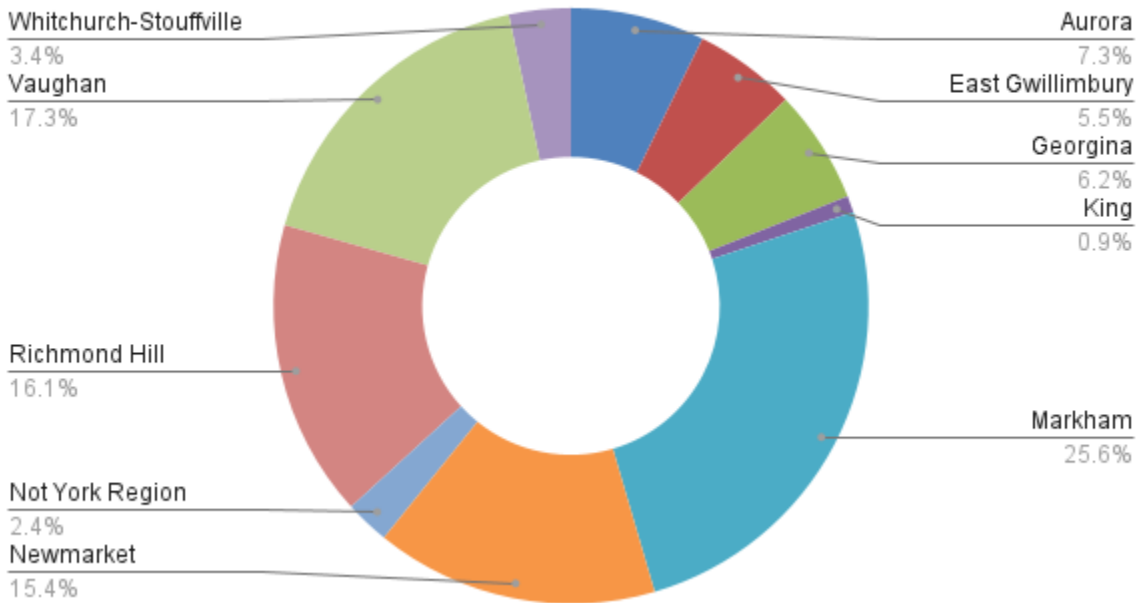
**Figure 12**

## Homeowners' Response to VHT rate



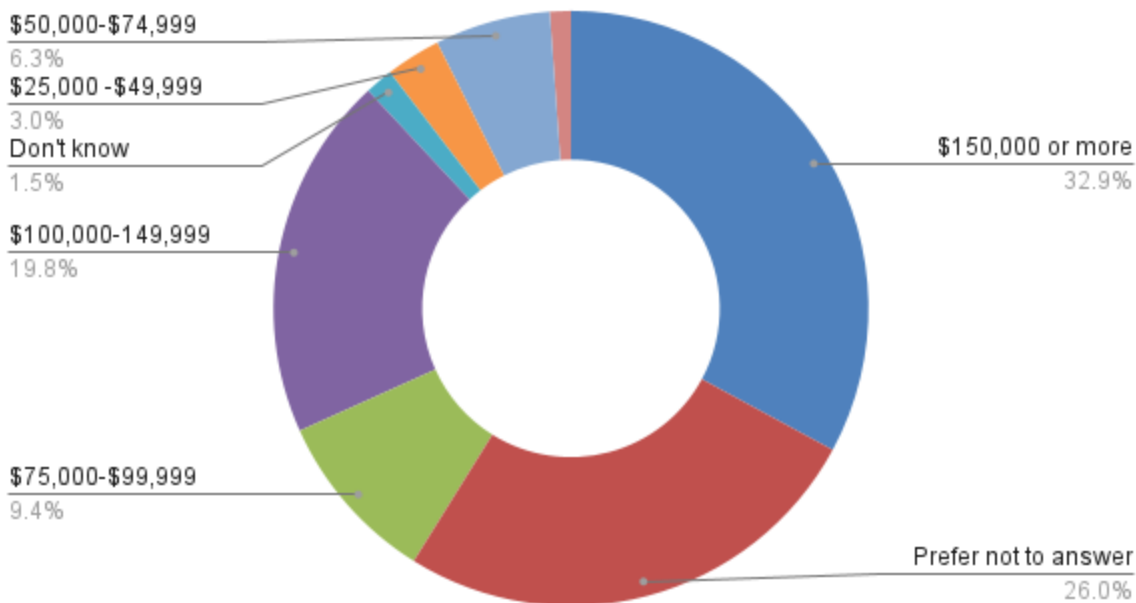
**Figure 13**

## Location of Primary Residence of Homeowners



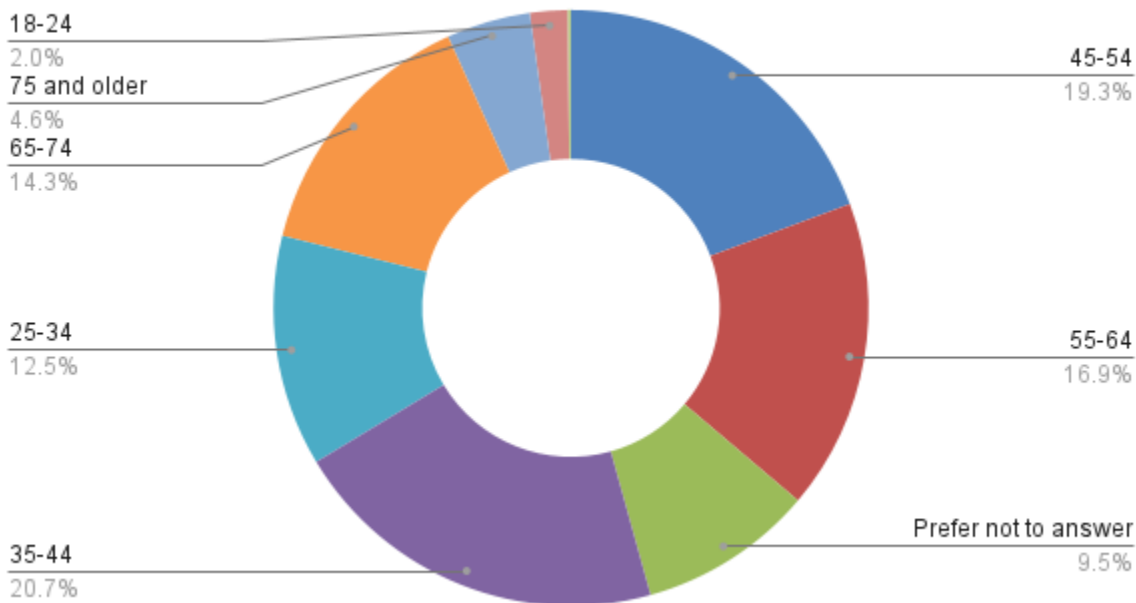
**Figure 14**

## Gross Household Income of Homeowners



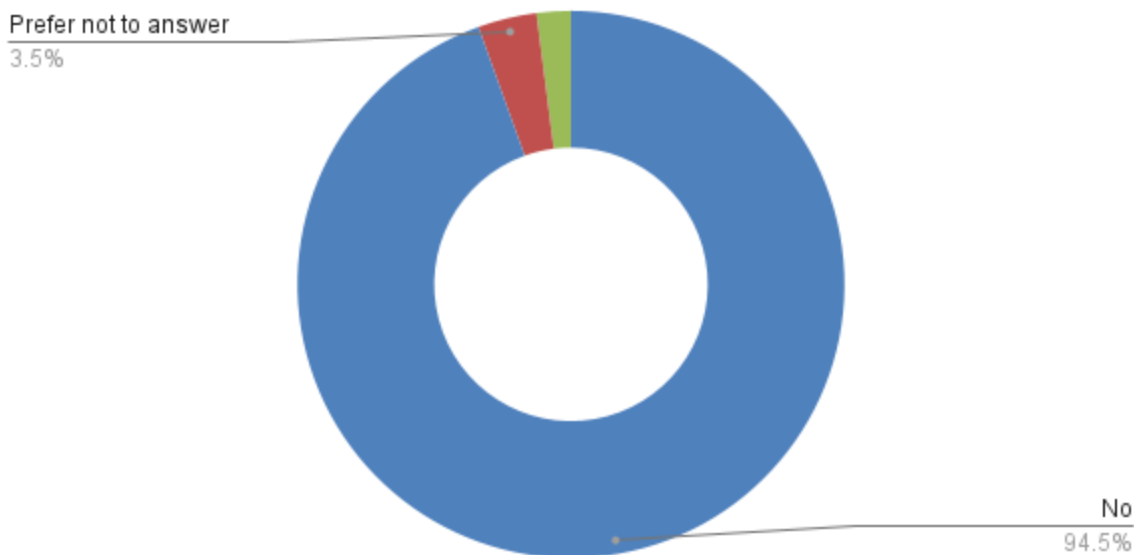
**Figure 15**

## Age of Homeowners



**Figure 16**

## Homeowners Who Immigrated to Canada Within the Last 5 Years



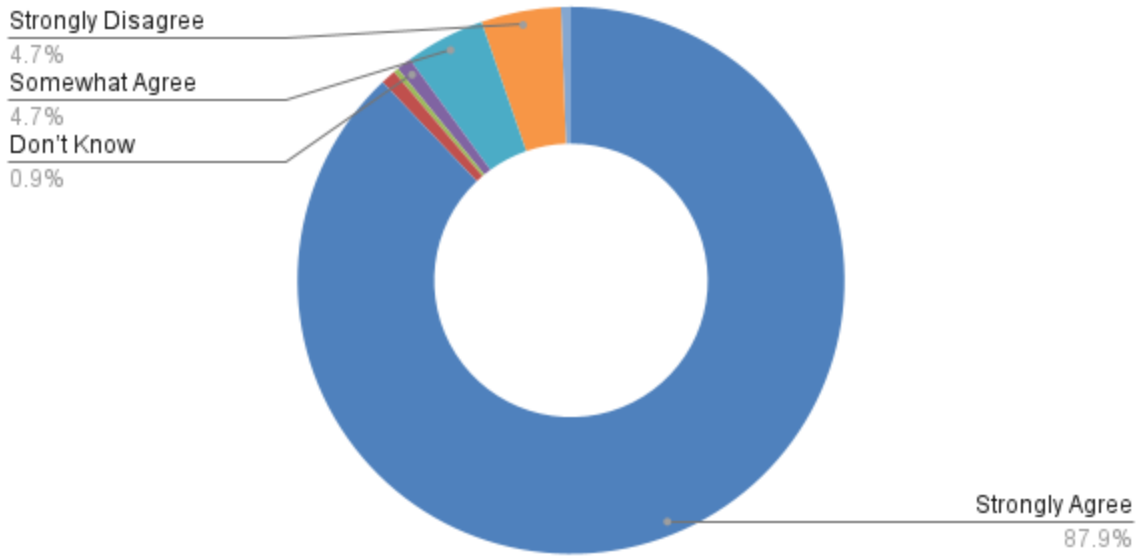
**Figure 17**

### York Region Renters

This segment is for York Region residents who rent their home (13.3% of respondents).

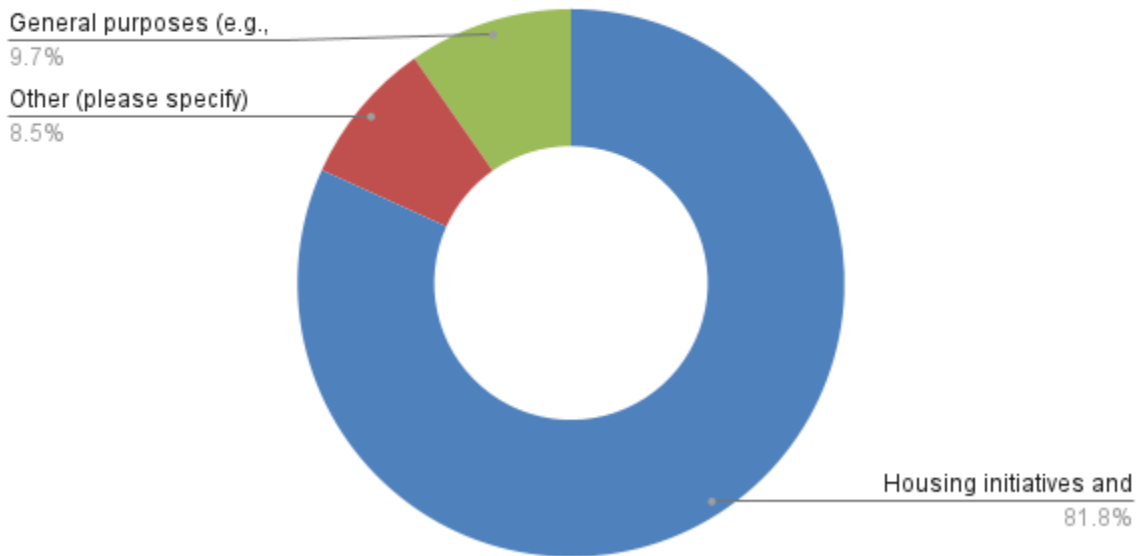
- The majority of renters (93.5%) strongly agreed with the implementation of a vacant homes tax.
- The majority of renters live in Markham (21.8%), Newmarket (20.9%) and Richmond Hill (16.8%).
- Of the survey respondents that were renters, 35.7% self-identified as being 25-34 years old, 24.7% were ages 35 to 44 and 16.5% were 45 to 54 years old.
- 81.8% of renters would prefer that the revenue generated from the VHT is used to support housing initiatives and programs (e.g., building new affordable housing, providing rent supplements, supporting emergency shelters, etc.), while 9.7% of renters would like revenue to be used for general purposes, such as to support other municipal programs and services offered within York Region.

### Renters' Responses to the Introduction of a Vacant Homes Tax in York Region



**Figure 18**

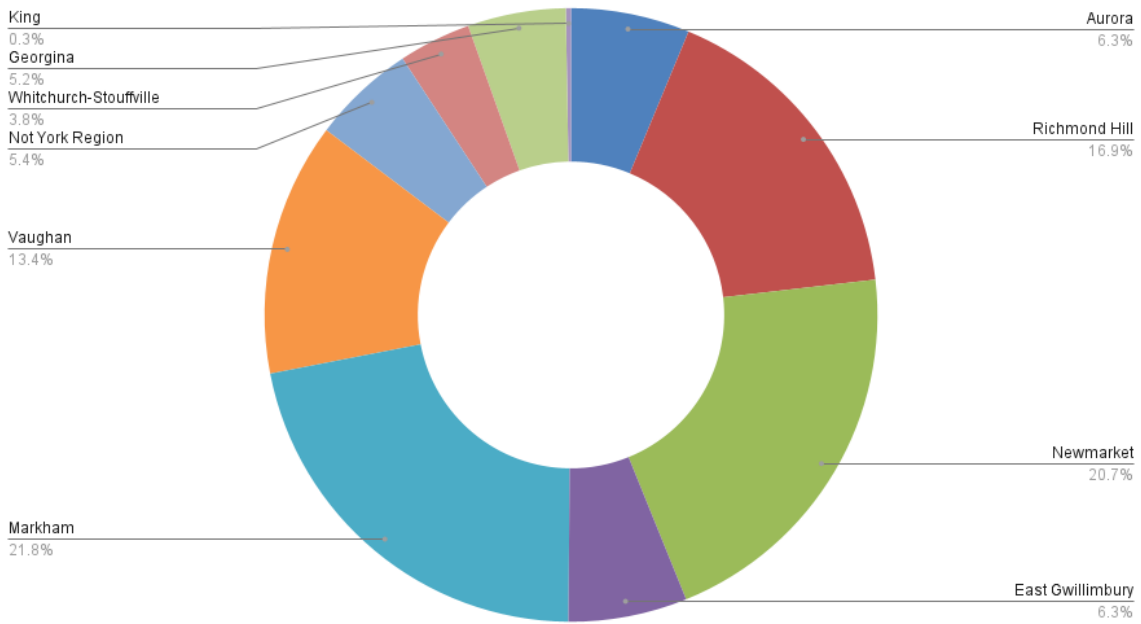
### Renters' Responses to the Use of Revenue Generated from a Vacant Homes Tax



**Figure 19**

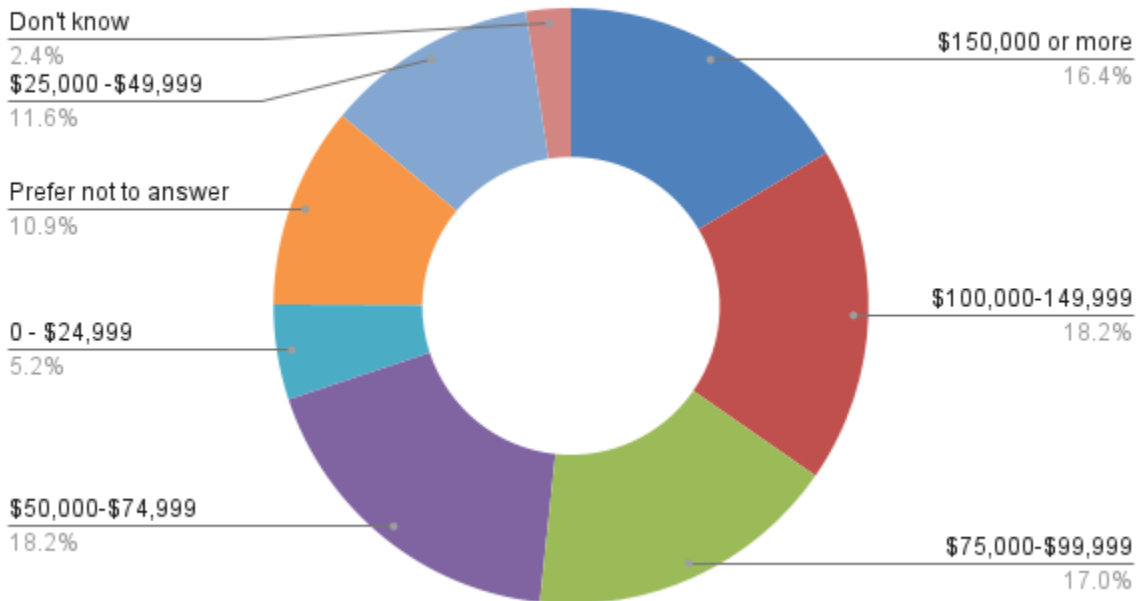


### Location of Renters' Primary Residence



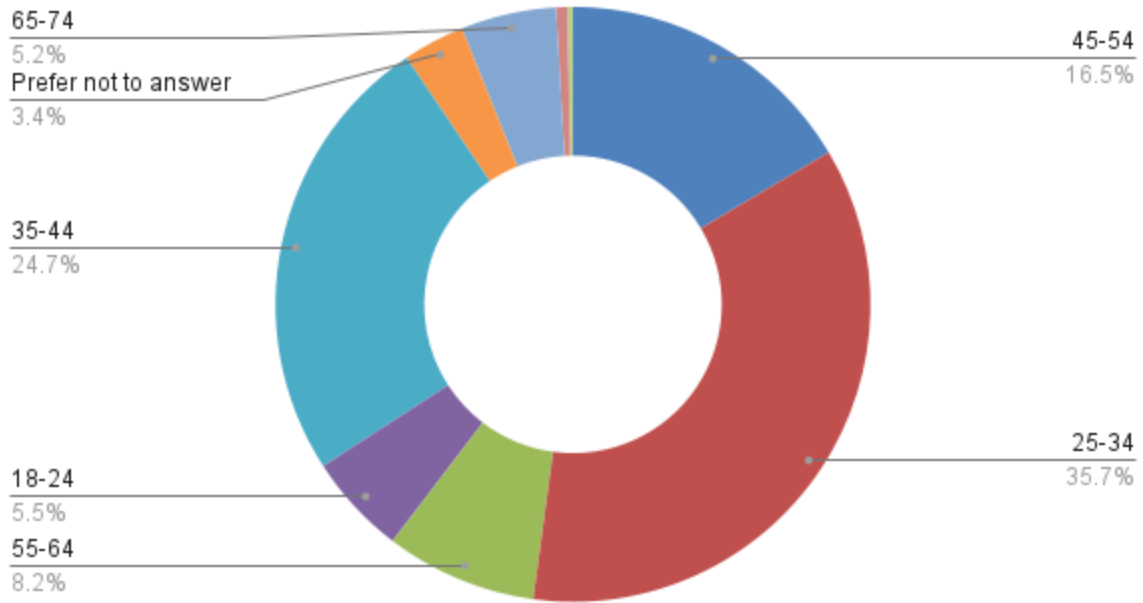
**Figure 20**

### Gross Household Income of Renters



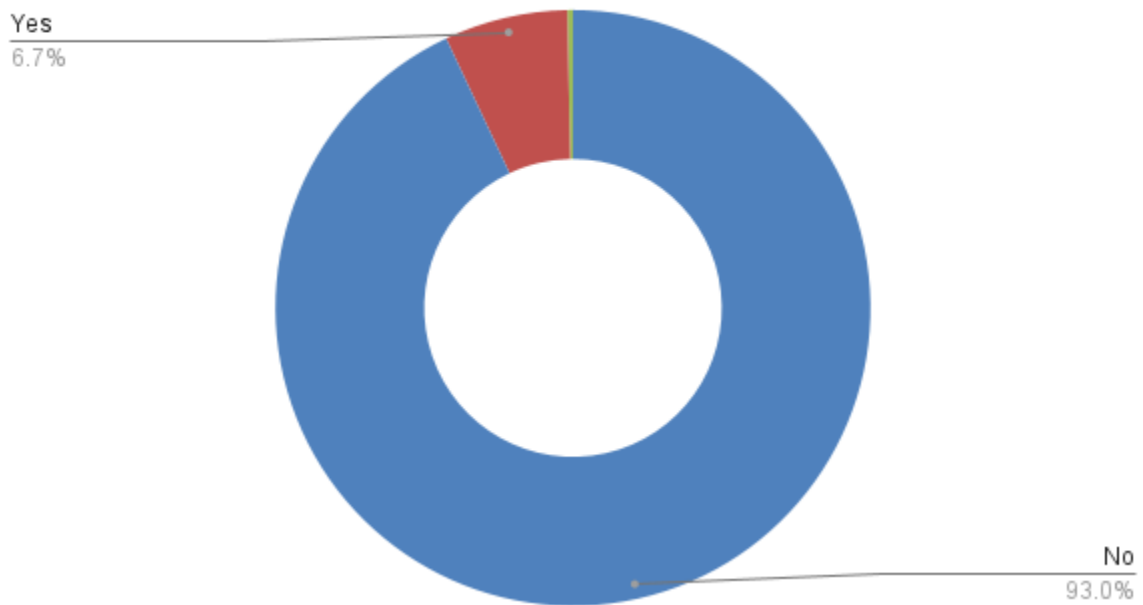
**Figure 21**

### Age of Renters



**Figure 22**

### Renters Who Immigrated to Canada Within the Last 5 Years



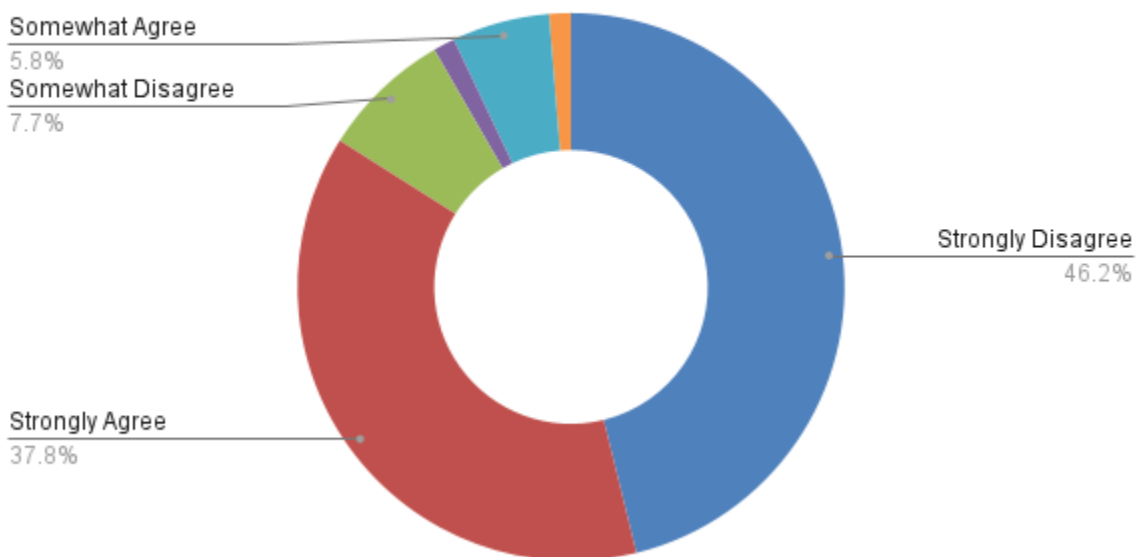
**Figure 23**

## York Region Single Investment Property Owners

This segment represents York Region residents who own a single residential property that is not their primary residence (8.7% of respondents).

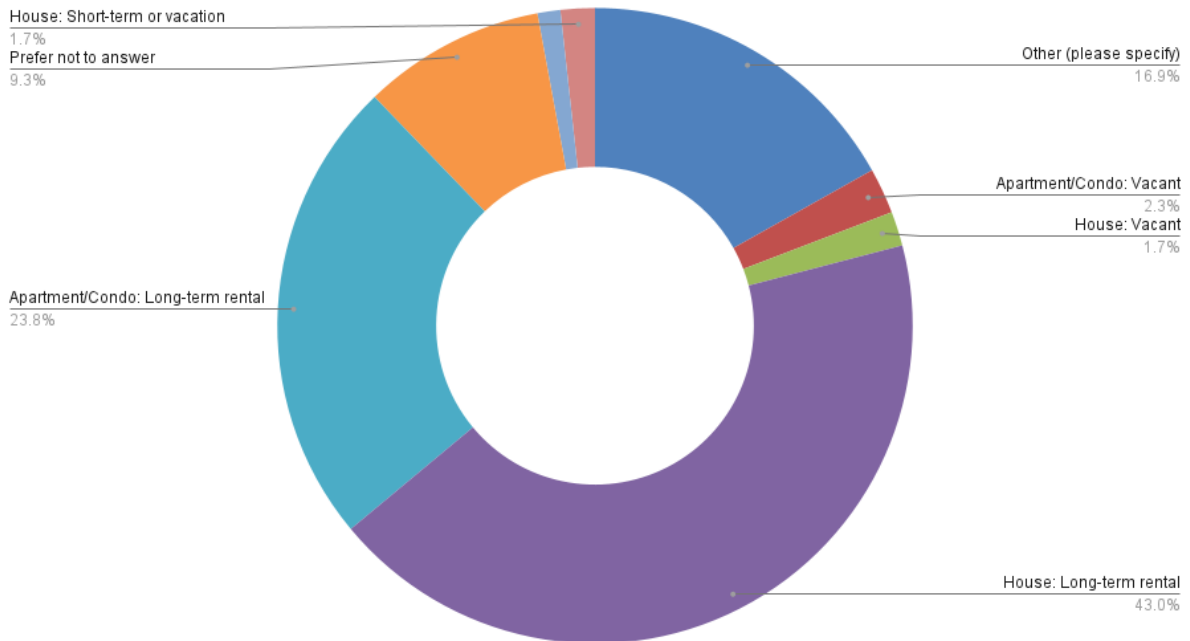
- Most single property investment owners agree with the implementation of a vacant homes tax, either strongly (45.1%) or somewhat (20.9%).
- Of those who provided details, the majority of these homeowners have a non-primary residential unit in Markham (29.7%), Richmond Hill (17.4%) and Vaughan (14.5%).
- The majority of these non-primary residences were long-term rental homes (43%), apartments or condominium units for long-term rental (23.8%) and other types of properties including cottages and homes inhabited by family members (16.9%).
- 3.5% self-identified as having immigrated to Canada within the last 5 years, 89.6% do not identify as such.
- 57.6% of single investment property owners have a gross household income of \$100,000 or more.

### Single Investment Property Owners' Responses to the Introduction of a Vacant Homes Tax in York Region



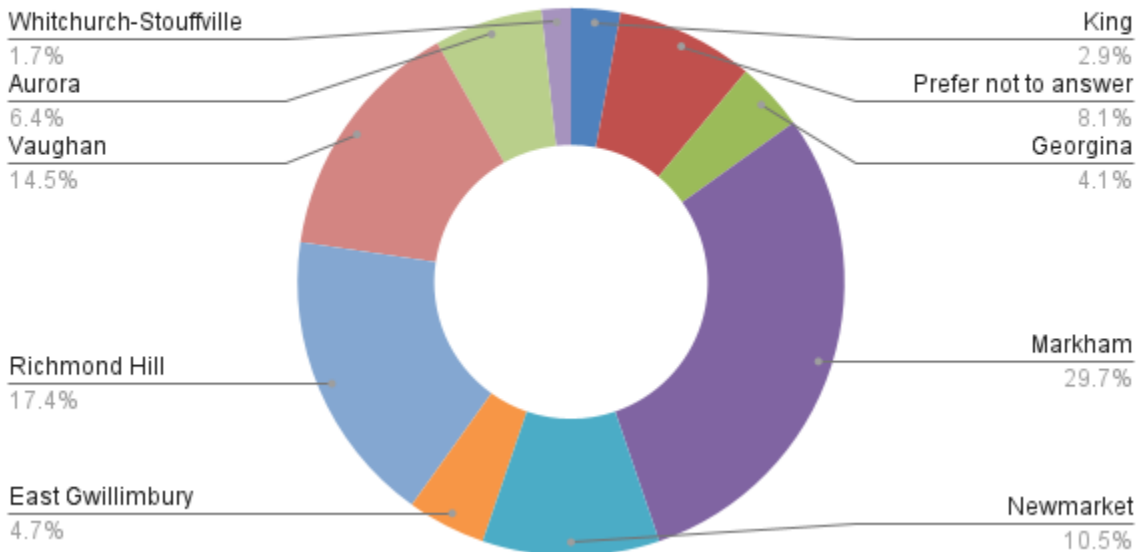
**Figure 24**

### Types of Non-Primary Residential Property (From Single Investment Property Owners)



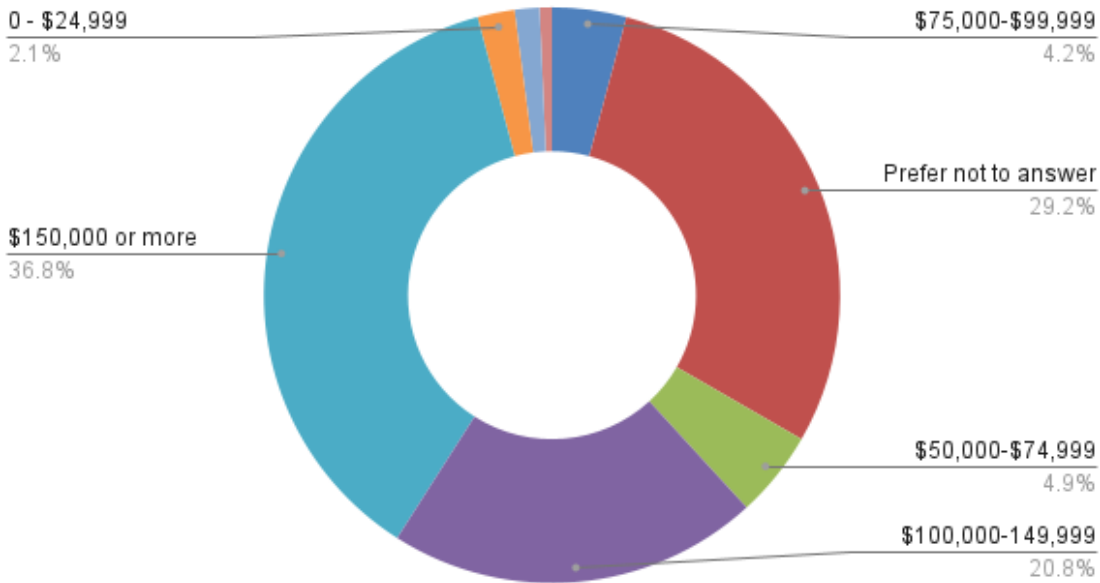
**Figure 25**

### Location of Non-Primary Residential Property (From Single Investment Property Owners)



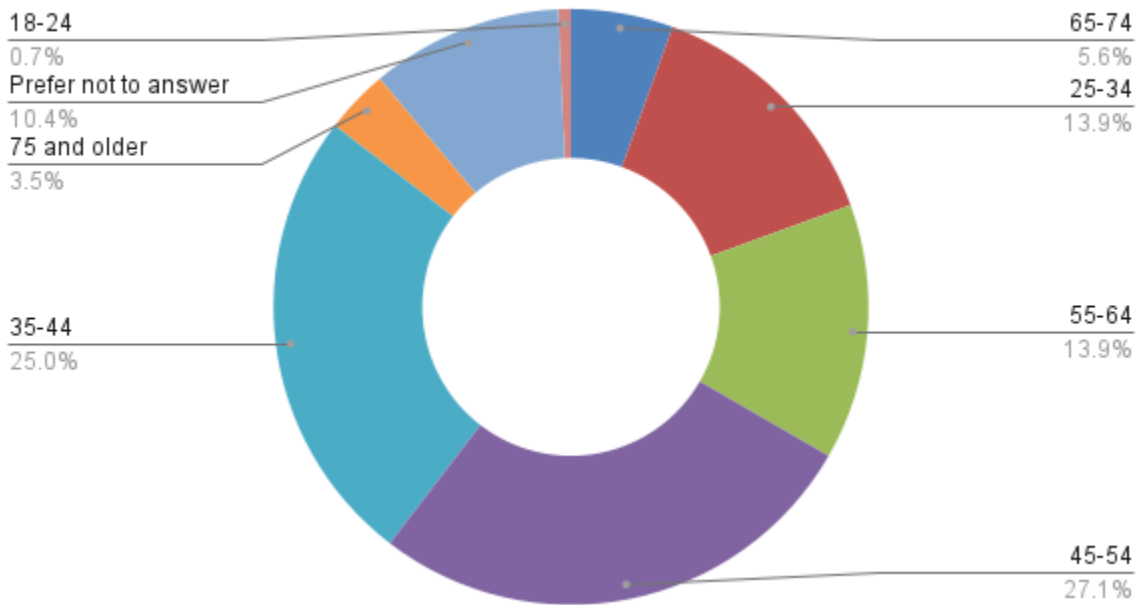
**Figure 26**

### Gross Household Income of Single Investment Property Owners



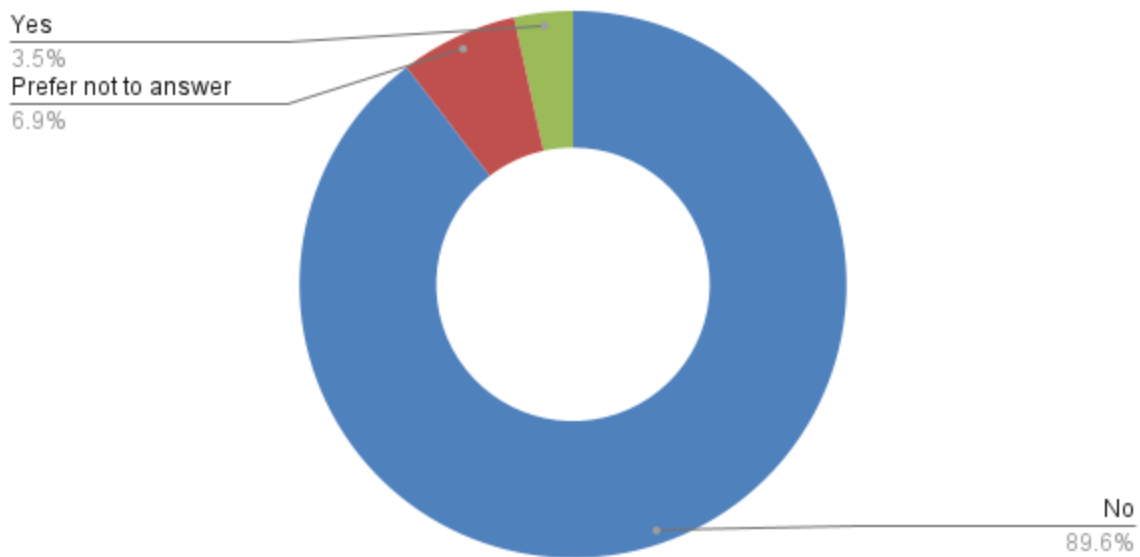
**Figure 27**

### Age of Single Investment Property Owners



**Figure 28**

## Single Investment Property Owners Who Immigrated to Canada Within the Last 5 Years



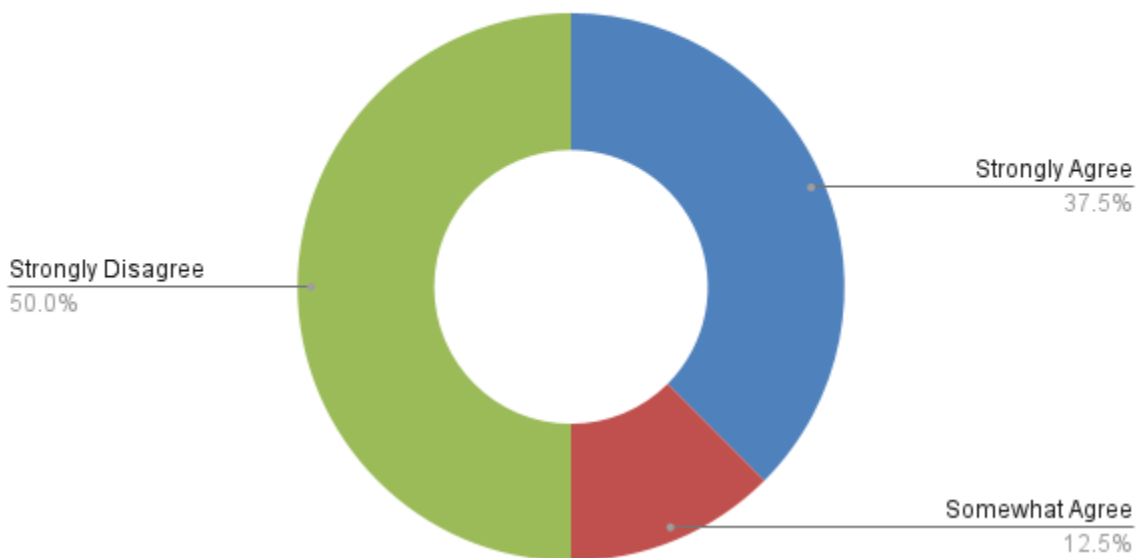
**Figure 29**

## York Region Multiple Investment Property Owners

This segment represents York Region residents who own multiple residential properties that are not their primary residence (0.3% of respondents).

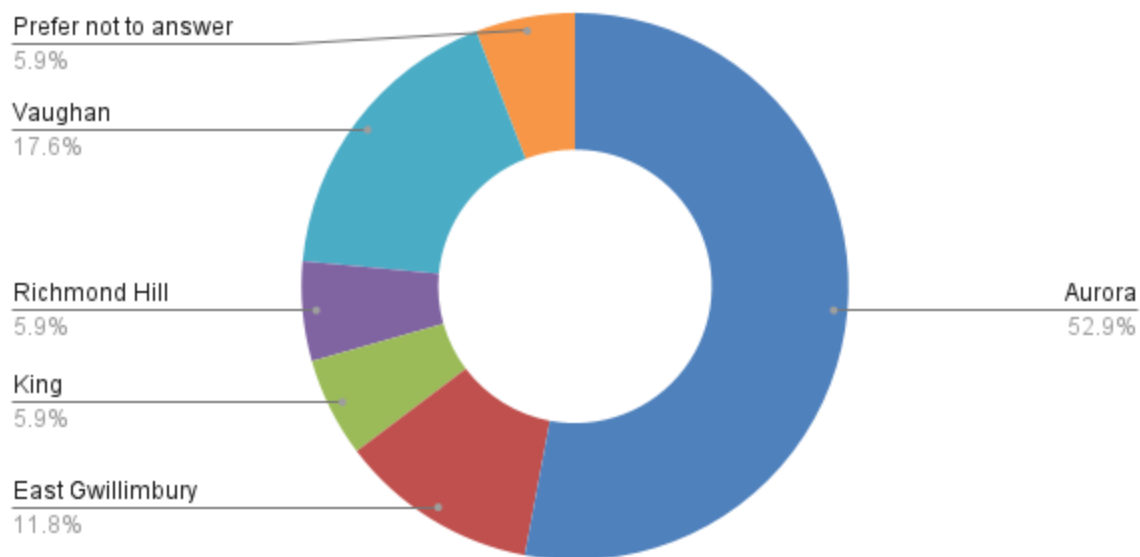
- Half of multiple property investment owners strongly disagreed with the vacant homes tax, while the other half agreed.
- Of those owned by multiple investment properties owners, 52.9% non-primary residences are located in Aurora, 17.6% are in Vaughan and 11.8% are in East Gwillimbury.
- The most popular investment property types are long-term rental houses, long-term apartment or condominium rental units and short-term or vacation rental houses.
- 1 in 9 multiple residential property owners has immigrated to Canada within the last 5 years.
- 3 in 4 multiple investment properties owners have a gross household income of \$100,000 or more.

### Multiple Invest Property Owners' Responses to the Introduction of a Vacant Homes Tax in York Region



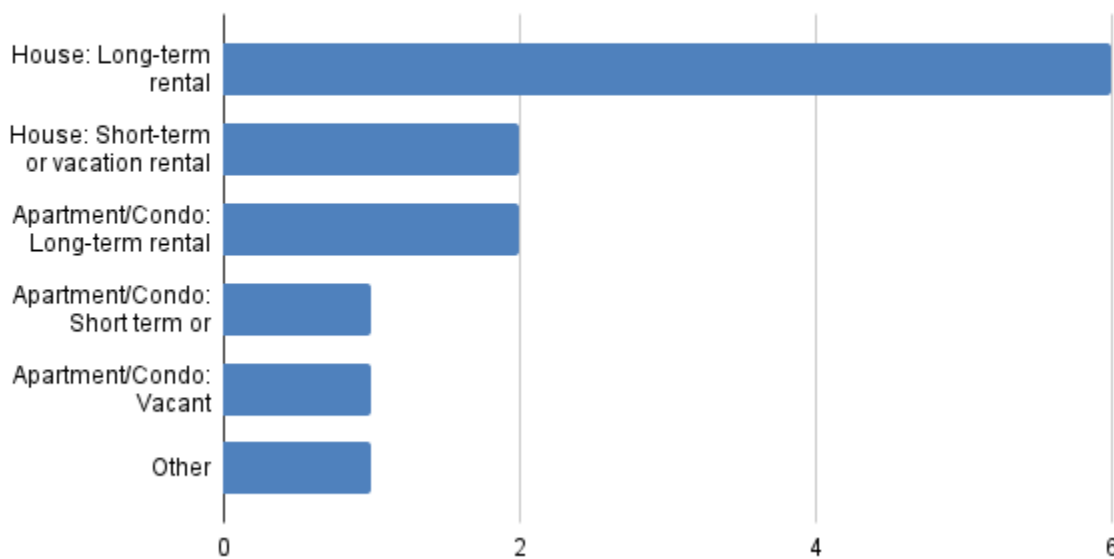
**Figure 30**

### Location of Non-Primary Residential Property (From Multiple Investment Property Owners)



**Figure 31**

### Types of Non-Primary Residential Property (From Multiple Investment Property Owners)



**Figure 32**



### Gross Household Income of Multiple Investment Property Owners

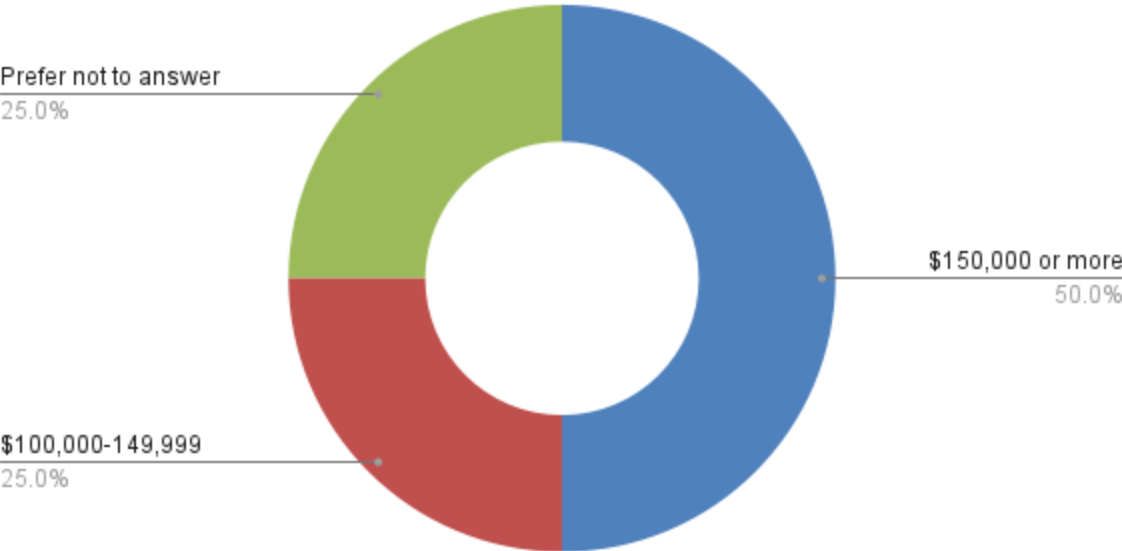


Figure 33

### Age of Multiple Investment Property Owners

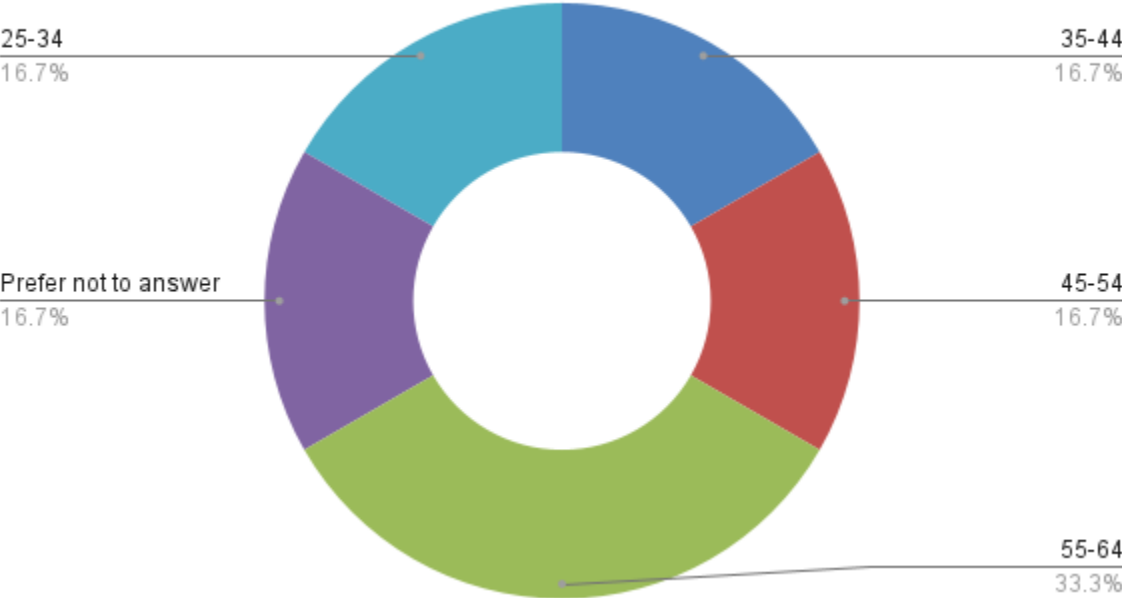
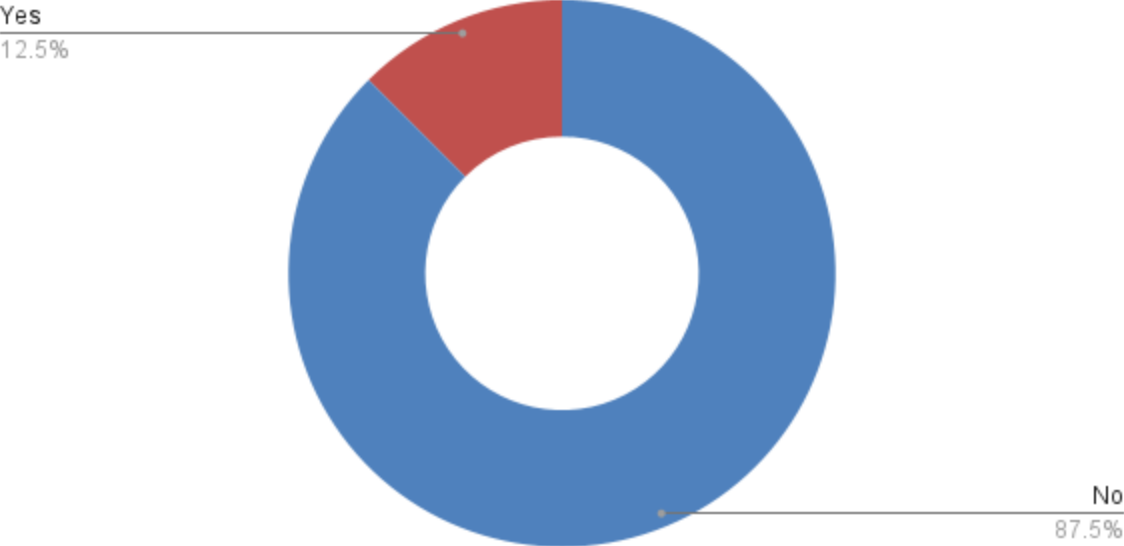


Figure 34

### Multiple Investment Property Owners Who Immigrated to Canada Within the Last 5 Years



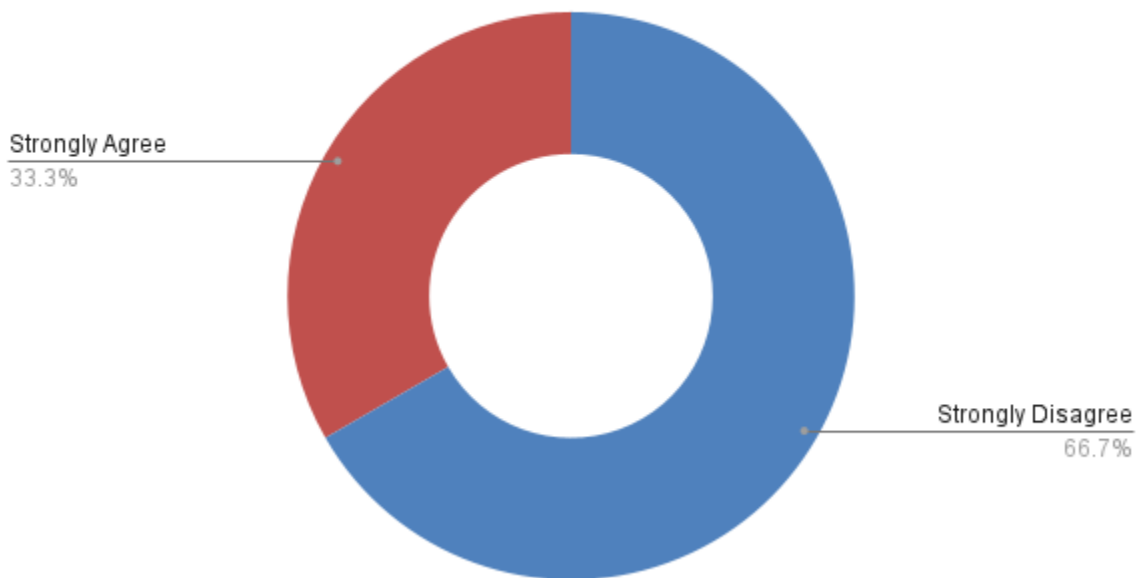
**Figure 35**

## York Region Renters with a Single Investment Property

This segment represents York Region residents who are renters and own additional residential property (0.1% of respondents).

- York Region residents who are renters and own additional residential property have strong opinions about the vacant homes tax; 66.7% strongly disagree while 33.3% strongly agree.
- The single non-primary residential property of renters are located evenly in East Gwillimbury, Georgina, Markham and Vaughan (25% in each municipality).
- The most popular investment property types are long-term rental houses, long-term apartment or condominium rental units and short-term or vacation rental houses.
- 1 in 2 renters who own a single investment property have a gross household income of \$150,000 or more.
- York Region residents who are renters and own additional residential property have strong opinions about the vacant homes tax; two-thirds strongly disagree while one-third strongly agree.

The Responses to the Introduction of a Vacant Homes Tax in York Region from Renters Who Own a Single Investment Property



**Figure 36**

### Location of Non-Primary Residential Property (From Renters Who Own a Single Investment Property)



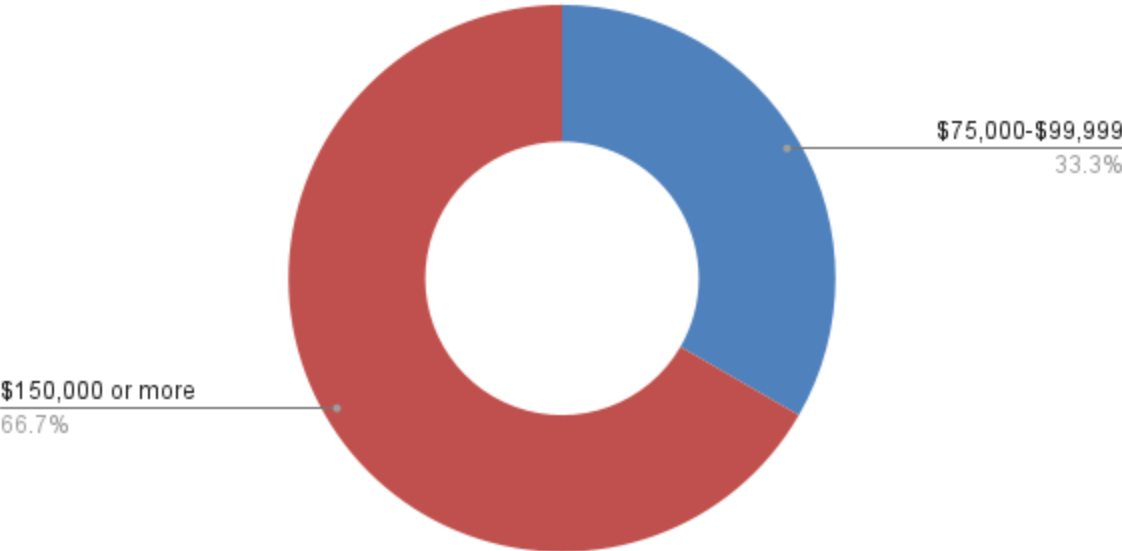
**Figure 37**

### Type of Non-Primary Residential Property (From Renters Who Own a Single Investment Property )



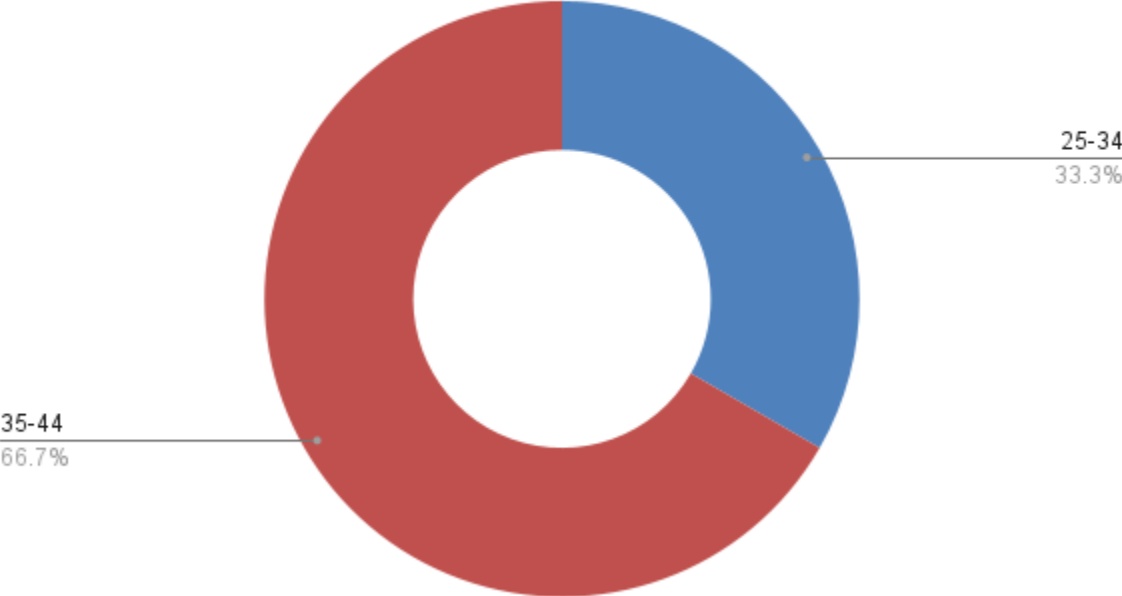
**Figure 38**

### Gross Household Income of Renters with a Single Investment Property



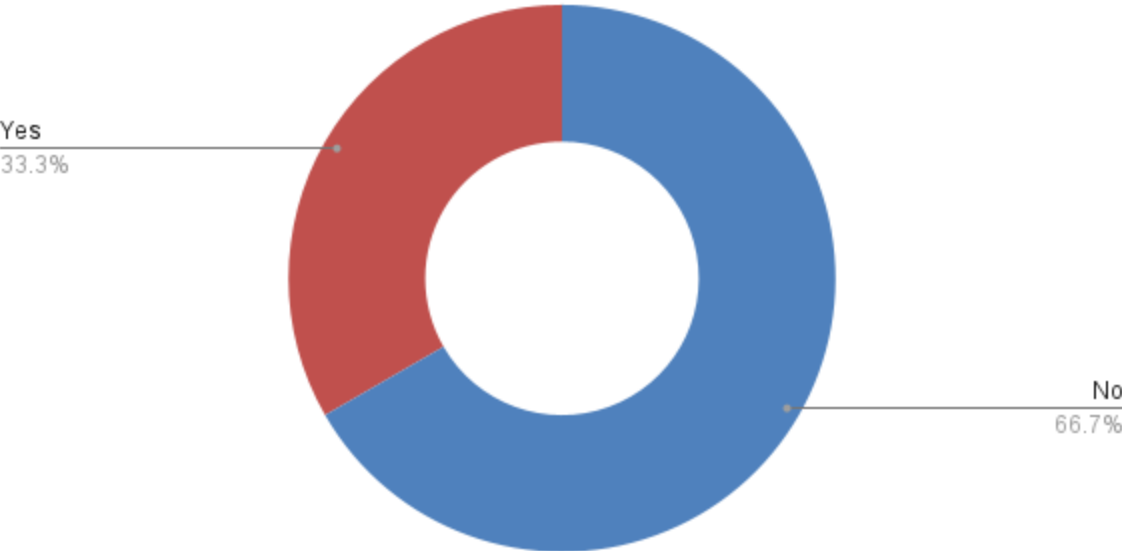
**Figure 39**

### Age of Renters with a Single Investment Property



**Figure 40**

### Renters with a Single Investment Property Who Immigrated to Canada Within the Last 5 Years



**Figure 41**

## Homeowners Who Reside in York Region for Less Than 6 Months of the Year

This segment represents York Region residents who reside in a home they own for less than 6 months of the year (0.4% of respondents). Their primary residence is in York Region.

- The majority of homeowners who live in York Region for less than 6 months of the year strongly disagree with the implementation of a vacant homes tax (63.6%).
  - 27.3% agree with the implementation of a VHT, to some degree.
  - 9.1% don't know how they feel about the implementation of a VHT.
- The age of these homeowners were mainly 65 to 74 (50%), 55 to 64 (30%), and 45 to 54 (10%).
  - 10% preferred not to disclose their age.
- The gross household income of renters who live in York Region for less than 6 months of the year ranges from 0 to \$24,000 (20%), and \$150,000 or more (30%).
  - 10% have a gross household income of \$25,000 to \$49,999.
  - 10% have a gross household income of \$75,000 to \$99,999.
  - 30% preferred not to answer.
- 10% of homeowners who live in York Region for less than 6 months of the year had immigrated to Canada within the last 5 years.
- 58.3% report that their residential property is vacant when they aren't occupying while others, while 8.3% rent it out.
  - 33.3% report other usages for their residence, such as is occupied by relatives, used by family members who work and visit the GTA, and used as a cottage property.

## **Renters Who Reside in York Region for Less Than 6 Months of the Year**

This segment represents York Region residents who rent their home where they live for less than 6 months of the year (0.1% of respondents). Their primary residence is in York Region.

- Residents who are renters and live in York Region for less than 6 months of the year unanimously strongly agree with the implementation of a vacant homes tax.
- The age of these renters are split evenly between the ranges of 18 to 24, 25 to 34, and 45 to 54 (a third each).
- The gross household income of renters who live in York Region for less than 6 months of the year ranges from 0 to \$24,000 (33.3%), and \$100,000 to \$149,000 (33.3%).
- One-third of renters who live in York Region for less than 6 months of the year are also immigrants who've arrived in Canada within the last five years.
- When renters who live in York Region for less than 6 months of the year are not occupying their homes, 2 in 3 would sublet it.
- All respondents who are renters and live in York Region for less than 6 months of the year are supportive of diverting VHT revenue to housing initiatives and programs (e.g., building new affordable housing, providing rent supplements, supporting emergency shelters, etc.).



# APPENDIX D: Comments and Questions from the BILD & Development Community Stakeholder Meeting

July 5, 2022

Below is a consolidated list of all comments and questions and responses from the Project Team, transcribed from the meeting.

Table 6—BILD & Development Community Stakeholder Meeting Questions and Comments

#	Question/Comment	Response
<b>General Comments</b>		
1	How do these other jurisdictions determine the vacant of units?	Vancouver collects property declarations via a survey. Ottawa is implementing something similar to that, as is Toronto.
2	Has it been successful in other jurisdictions?	Vancouver is the only municipality in Canada that has implemented this tax. It has seen success.
3	Has York Region done any homework on how many houses are actually vacant? Is it just 3? Or 1000?	We are working on this now. We are identifying this with water usage data. Low water usage typically means vacant. There are other data sources. If there isn't enough vacancy, then it may not be worth going down this avenue.
4	The goal is not for the Region to make a lot of money but to make more housing and make housing available for people to afford them. You know that they're out there, our measure of success is just to see fewer and fewer houses being vacant. There are a lot of units that can be put back on the market and help the rental shortfall that we have. There is a need.	

#	Question/Comment	Response
5	It needs to be made really clear that it would only apply to principal residents. This is for non-principal residences.	
6	I'll let you know, our house is for the seniors but not under their name. York Region does not give you a break for rental buildings. Even application fees are so much money. Yet we all know that for anyone to do a rental building, they have to qualify at a financial institute proving they will be able to pay their loan with a certain percentage of their vacancy. The Region and the municipalities aren't playing ball.	These are points we will continue to assess because, we agree, it has to be affordable for everybody.
7	What happens when this process becomes more costly than the revenue that it will generate?	On the cost side of things, Vancouver is the best benchmark. It costs around 5 million dollars a year. We are looking into what the pricing will be for the York Region. We anticipate this will be a declining revenue source. It may not be a permanent policy, but it is a worthwhile initiative to correct the speculation of properties in the Region (sit and hold approach). As for revenue, we have to make sure the local municipalities that share the administrative burden will be covered first before allocation.
8	Not just affordable housing, we need just regular rent in the Region. All the young couples need a place to live.	Our current DC policy is 175% of average market rent. Through the VHT, we aim to address the affordability of mid-range income households.
9	Has York Region looked to see what other regions do? With the land that the Region owns? Questions for the Affordable Task Force. We shouldn't leave any stone unturned to deliver housing.	<p>We completely agree. We're doing two exercises parallel to one another. The Housing Services branch is working on a community housing development master plan. We will work together to find middle ground.</p> <p>The community housing plan is currently looking at a long-term timeline to grow the supply of deeply affordable units. There may be partnership opportunities with the development industry.</p>

#	Question/Comment	Response
<b>Identification Methods</b>		
10	How would the Region know the homeowner isn't lying?	<p>The mechanics of implementation are the desired outcomes of the feasibility study and public feedback. If it's their legal principal address, they will automatically be exempt from the tax. If someone claims that they live there, that is something that we are still in the process of determining the compliance and audit procedure.</p> <p>Vancouver's approach is dedicating a team to review this and perform spot checks, i.e. ask that they provide the tenant agreement or other documentation. The approach isn't overly onerous, not trying to make it challenging for the homeowners. They had a return on investment and were positive from a revenue perspective.</p>
11	In a lot of condos water is bulk. Some will try to submeter but in older condos it's just a bulk rate. Are there other metrics other than water usage?	Yes, water data can be tricky and that's a discussion we've been having with the Region staff, specifically with those condos.
<b>Defining Vacancy</b>		
12	Do vacation homes count in the vacant homes tax?	We haven't done the 180 day criteria. This is part of what we are trying to figure out in our feasibility study and public engagement. We're not planning on including homes that aren't intended for year-round occupancy. The survey includes a number of exemptions we are looking for feedback on, and one exception is for residential units that remain vacant due to seasonal use.
<b>Tax Rate</b>		
13	Is the tax rate going to be on the price of the specific home or the average price of the home?	It will likely be calculated on the assessed value of the particular home. This is what we've seen other cities do.
<b>Net Revenue Sharing</b>		

#	Question/Comment	Response
14	If the Region moves forward and implements the tax, where is the tax revenue going?	The Council direction is such that proceeds net of cost will go back into the program and the rest goes towards affordable housing initiatives.

# APPENDIX E: Comments and Questions from the Local Municipal Housing Working Group Stakeholder Meeting

July 15, 2022

Below is a consolidated list of all comments, questions and responses from the Project Team, transcribed from the three breakout groups at the meeting.

Table 7—Local Municipal Housing Working Group Stakeholder Meeting Questions & Comments

#	Question/Comment	Response
<b>General</b>		
1	How many/what % of properties in York are vacant?	There are valid reasons for why the homes may be vacant. Through consultations like these, we are trying to set the boundaries of what vacant homes look like.
2	*Head nod* supportive.	
3	I would like more information about current vacancy rates.	
4	Depending on the percentage, it could be a good tool. Need more information to justify the decision though. Cost and man hours would add up. Without more information it is hard to commit, hard to say I'm 100 percent behind it.	
5	A cost benefit analysis is needed. Depends on the numbers, yes. If we're looking at 1%, is it worth it?	
6	Jury is out. Agree with the principle that a vacant homes tax is good. But thinking about all the exemptions and work needed might not make it worth it. A third party might be the way to go.	

#	Question/Comment	Response
<b>Identification Methods</b>		
7	Is there not another option about monitoring water usage? The way I understand it, if I was in my house for 6 months and 1 day, but if all the houses are metered and we're looking at their usage, we could know that there's been no usage for that amount of time. We could write to the owner that it's our understanding that there's been no usage for whatever duration and you'll be charged the VHT.	One of the problems with that approach is data privacy. It encroaches on the privacy of citizens - other municipalities have the same concerns. In some instances, they've used that water usage data to assess what the vacancy rate could be, but they cannot use that as an enforcement mechanism. It's not included here because we want to avoid that.  Additionally, condos are bulk-billed and not individually metered.
8	I live in Toronto but will have to declare every year. It's either speak up or get charged, it's a bit punitive. But on the other hand, why would anyone voluntarily tell you? There's no incentive for that. As for the complaint system, I don't see that being a good way either. I'd say the lesser of all evils and say the mandatory declaration, but making it an easy way of making that possible.	It would come down to the design of the program and ensuring that it is user-friendly and accessible to the public.
9	I suppose if your tax form said, unless you tell us otherwise, your property tax for year 20XX will be \$\$\$\$\$, and then you are directed to a quick online place to indicate that your unit was not vacant or meets the exemption criteria. And you have 30 days to do that...	
10	Would agree, Mandatory Universal Declaration would be most appropriate. Just curious, are there other jurisdictions that have imposed a penalty and what were the results of that?	In all of the cases that we've reviewed, there is an audit mechanism to check if residential properties are vacant. Vancouver has indicated that the majority of their revenue comes from those audits and it's a much stiffer penalty if you're not declaring. It has been 5 years and the penalty is significant compared to what an owner would pay for the VHT. There is an incentive to declare appropriately. That would be set up with this tool too.
11	Mandatory universal declaration makes the most sense in terms of getting the best data. But the devil's in the details of how it's administered and educating the public. I know I miss notices all of the time, so it's good to think about grace periods and	Thank you so much for that comment.

#	Question/Comment	Response
	ensure there's a transition period if we implement this.	
12	The punitive measure is an interesting one. You need a council and organization that goes to bat against its residents. I can imagine that we'd be facing some serious blowback. I wonder how it was received in Vancouver.	For the most part, these types of taxes have been highly supported by the public, particularly by neighbours of vacant homes who are frustrated. We have seen that with communities in other jurisdictions as well. You're right, we need to think about how punitive that penalty is but for the most part, we've seen support for the VHT.
13	If it's seen that cheaters are pariahs, then it works. But if it's a speeding ticket, then nobody wants to see their neighbours get hit too hard about it. I'm going to double down and ask about Toronto's experience and why the mandatory universal declaration was the way to go?	KPMG actually advised Toronto for their VHT. All of these options have their advantages and shortcomings. Mandatory Universal Declaration makes sure all properties have to be declared. The voluntary self-identification is what Melbourne uses. But they've had challenges identifying what those processes are and through their audit, they've found a lot of vacant homes that were undeclared. Universal declaration is probably the best approach for capturing the most amount of vacant homes. If they want to get the tax reversed, it's more effort.
14	Can't believe that any of these are that effective. I thought there may be a fourth option. For privacy, number two is asking that you spy on your neighbours. Hearing the effectiveness in other jurisdictions, I'm surprised.	It's a lot like personal income tax. The government isn't auditing each person, but the expectation is that you're submitting your income tax every year. There's a risk that you can be selected to be audited and if you haven't done it properly, there's a penalty associated with tax avoidance.
15	Have Toronto and Vancouver taken a voluntary self-declaration approach?	Vancouver uses the mandatory declaration method.
16	I'm concerned about the administration involved with the mandatory option. You would be sending bills and declaring them afterwards. Too much effort.	
17	I am not sure which is best. Some are punitive. Possibly a hybrid. Voluntary - who is going to volunteer that money? Complaining seems like a punishment and all you're left with is mandatory. but if you are foreign investment - how would we know?	
18	My biggest concern is with the senior population. With the online service, they don't always know how to use the	

#	Question/Comment	Response
	technology, it may cause extra problems. They might miss a bill. Not any of them are the answer, possibly a combination is the best solution.	
19	Because of the comments made about the mandatory declaration, I'm thinking of a hybrid between voluntary and complaint. Voluntary first and then there is a warning that there could be a complaint. The complaint wouldn't be a neighbour thing, it would just be picked up.	
20	Are there other identification methods that could be used? Possibly utility bills, using that as an identifier to see if the property is vacant?	<p>The information we collect for water billing can only be used for water billing under the Privacy Act. There would need to be legislation change.</p> <p>We did look into utility as other municipalities have used it to form an estimate, but you cannot use it as an identifier. Reasons include privacy and low consumption (e.g. single ppl who go to gyms).</p>
21	The mandatory universal declaration is a good idea. It needs a soft launch. So if they don't declare, don't charge them in the first year. You send a couple warnings to give people who don't understand or know yet a chance to learn.	
22	Communication early on is key, especially those who aren't technologically savvy. It needs to happen overtime and be public in the media as well. Maybe a hybrid model of mandatory and complaint and incorporate it all in a central portal.	
23	I see the challenges with all three. Mandatory is the way to go as it appears the most effective but the enforcement piece will be the most challenging. Voluntary may not be as effective. I don't know if other municipalities have the voluntary model.	Mandatory universal declaration is the method that is identified as a potential, but Canadian municipalities use it.
24	Will it be administered by the Region or local municipalities? Are there any enforcement or bylaws in place to put non-payments on a tax bill?	Administration-wise, our current property tax is under the municipality. Vacant homes tax can be similar. The province is quite open as to how we set it up. They would strongly encourage a two tier setting, the municipalities could be responsible for tax collection. There will



#	Question/Comment	Response
		be a bylaw if Council endorses this idea, with further consultation in the fall.
25	Have you seen an appeal against the tax?	In our research, we haven't seen any pushback against the tax.
26	Voluntary self-identification seems inefficient and too easily ignored.	Melbourne uses it and indeed voluntary self-identification hasn't resulted in many houses being declared.
27	I want to know more about a mandatory universal declaration. Is the data secured? Improper players could use that to falsify a rental. How would the declaration happen? Is it done on paper / letter / email? People might be suspicious when looking at the declaration?	In examples where the mandatory declaration has been used, it is generally done online using a secure form or system. The owner has the option to declare if the home was vacant.
28	Why wouldn't you implement all options? Voluntary self identification – why would anyone do it?	The voluntary method has been used in Melbourne – our opinion is that it hasn't been so successful. Only people with vacant homes are required to identify. In Vancouver, they use a mandatory declaration and an audit function, as well as complaints and checks used.
29	Of the three options, I'm thinking that mandatory declaration would be most efficient.	
30	Still not clear on reporting. Are we going to allocate some administrative resources to audit?	If voluntary, there will be audits. If people aren't being honest, there will be a penalty. These options are still being explored.
<b>Defining Vacancy</b>		
31	It was mentioned 6 consecutive months and a day. That makes some sense to me. Certainly if it's a seasonal home, it may be applied to settlement areas of the community, which might address that. If that's the general way other jurisdictions have done it, there's probably a good reason for that. But I think it has to be consecutive, it can't just be randomly throughout the year, right?	Some respondents have said consecutive, others have said throughout the year. There are different ways to think about it. Generally, it's been 6 months throughout the year.  The VHT has also been used as a tool for municipalities who don't want Airbnbs. In Vancouver, for 30 or 31 consecutive days, you could have someone in it, and you can consider it unoccupied. This could be a tool to target them.
32	The shorter the vacancy period, the harder to enforce. If it's 1 month or 3 months, then you're basically turning to voluntary	The problem with 12 months, if you're a homeowner, you could come back and live for a week and say it was occupied. So

#	Question/Comment	Response
	declaration at that point. At what point is vacancy problematic for housing affordability? I wonder if a year would be more appropriate? It lines up with property tax schedules, lease terms and a level of duration at which it would be problematic.	that restarts the clock on them. There needs to be a balance between, is this a property where people are spending time and being a part of the community, or are they coming to stay to cheat the tax?
33	It's an interesting discussion about the definitions of "vacancy" and "occupied."	It's part of what we're working through, what constitutes "vacancy" and "occupied."
34	I also think 6 months is a little bit short, thinking about all of the snowbirds that are out of the country and the residency requirements of Canadian citizenship. I'm someone who's out for 6 months and still paying taxes, I don't think I'm the target audience for the VHT.	There's a principal residence component to it as well. There's some definition around the tax that could help with some of these issues that are being raised.
35	I know kids in uni who get a lease for the year and might not be living there for a year. They're not there all year and they have the option to sublet. One year would be too long. The University cycle is about 8 months. Somewhere between 6 and 8 might be more reasonable. I do think it's important that it's a consecutive period of time. This shouldn't be the vehicle to address curtailing Airbnb. The incentive is to either live in their home or to sell it to someone. We need to create the program in that way. If you do still want to use this home as an investment only, then you should pay the city for having that option, so that we could have that money to provide affordable housing elsewhere. It's important to be clear.	
36	Who is it we're targeting? I think the snowbirds who are leaving their homes for 6 months, they are affecting the housing crisis. No one wants to touch them because they vote but they have an impact.	Our primary target is real estate speculators, people who are holding onto property and using them as vehicles for investment.
37	There's a lot of vacancy that happens. The people who need housing need housing year-round. If there's a whole cohort who vacate and reoccupy at the same time, it's not going to solve the problem. We can't have people living in snowbirds' homes for half a year then elsewhere for half the time.	

#	Question/Comment	Response
38	In my mind, we're targeting non-primary residences.	Essentially yes.
39	What is the industry standard now?	6 months is what people typically adopt. This is something that could change if need be.  6 months, unless there is an active building permit.
40	Yes, 6 months is good.	Seems reasonable.
41	If you go to Florida for the winter, would that qualify?	You can only be in the US for 6 months.  If you're out of the province for 6 months you lose healthcare. Another incentive to stay.
42	Snowbirds are only gone for 6 months – they wouldn't have an issue. How is 6 months determined? Rolling? Calendar year?	The exemption provided for principal residence, home on the tax filing. As for determining the "6 months" – other jurisdictions use 1 month occupancy to count towards 6 months. Can be separate periods of occupancy that add up to 6 months.
<b>Exemptions</b>		
43	Reminded of the stormwater charge, and the first thing they thought about is what we're going to exempt. I see nothing wrong with some of these exemptions, I wonder who will actually pay this. I'm fine with these, but I'm concerned that there are so many exemptions.	
44	They all made good sense to me except I didn't understand "the principal resident living outside of the Region." I don't really understand that circumstance can someone help me understand it?	This exemption is not captured in other municipalities. But sometimes people need residence for their work but they don't need to be there all the time. They may need to come in a few weeks at a time to participate in their employment. Can't remember which jurisdiction this was observed in, but that's the purpose.
45	There are two company-owned houses in my neighbourhood. But they lived there for quite an extensive period of time. If the requirement is 6-8 months, you probably don't need this. But if someone is staying for 2 weeks or once a year, why wouldn't the company put them in a hotel? In Richmond Hill, there's a building where a	

#	Question/Comment	Response
	lot of it is foreign-owned and a lot of it sits basically vacant.	
46	A big factor is how you scope the target audience. How you define occupancy, tenancy, etc. Some of the things like seasonal use of primary residence may not require a VHT. I was interested in short-term rental as an exemption and what's the principal intent of the vHT? Is it about protecting long-term spaces or to curb short-term rental? What if I had someone occupy my basement every week once a month to get around it?	
47	Looked at this in Markham. Stacked townhouses, condos, apartments, that's the bottomline. 20-30% are located in Canada but most of it is overseas money. A good chunk of those individuals will willingly contribute to the VHT and pay and will have no interest in putting those homes into the market. People who reside in Ontario or other parts of Canada may consider putting them to rent or market. A lot of questions asked today will be resolved with a more wholesome definition. More interested in hearing the Region's position on how this will roll out and who is administering it.	We're running out of time but we do have some questions about implementation.
48	When you have extenuating circumstances, you should just halt it for a year. Everyone can click that, it's a bit of an easy out. There needs to be some qualifiers (i.e., a reno can't go on for 9 years).	
49	Short term rentals go against what we are trying to achieve.	
50	Can we put a time frame? How long do we let these things be, before a resolution? If you use it once, you don't get to use it again?	
51	We need to step back and think, what is the purpose of this? All of these points could be valid. It seems it will be voluntary, there won't be any evidence needed? Those who actually participate in that would select these options and there is no backup, there is no penalty. Why would they report something that would lead to additional tax?	

#	Question/Comment	Response
52	We talked about a 6 month time period. If we go with this time frame, we start to take off some of these items. I.e. death of the owner. If it's a heritage property, it doesn't mean that it can't be lived in.	
53	I'd be cautious about heritage buildings. Just because it isn't habitable doesn't mean there isn't value.	Great point. If it's heritage, there is special value. What we heard from the last round of consultation, there are these buildings in a municipality and tax may be a good tool to discourage buildings from being degraded. There is a correlation between vacancy and heritage buildings.
54	We can keep heritage on this list of exemptions, but there should be some additional nuances, e.g. are they actually doing something for its upkeep?	
55	We do want heritage buildings to be habitable. There are some caveats. They have to be in a habitable state. If they are just sitting on it and leaving it empty, tax it as a vacant home.	
56	When talking about designated heritage property, it is counterproductive to not also include listed heritage properties.  Either way, I would love to be able to tax them, as many get boarded. So I'm against the exemption.	
57	Doubting the purpose of an Airbnb exemption because there are many controversial issues with them already and the tracking would be an administrative nightmare.	
58	Would love to have Airbnb rentals of less than a month to not be counted as being occupying a building. Only rentals of more than 1 month should count against vacancy.	
59	Fire damage, and houses that are not all-seasons (cabins without heating for example) should be added to the tax exemptions.	
60	Renovation exemptions can be abused by saying your house is being renovated all the time.	In other jurisdictions, only renovations that prevent usage of the house count and also, a time limit exists (an example is given of an owner in Vancouver whose house was being renovated and vacant for

#	Question/Comment	Response
		5 years and was denied an exemption because of that).
61	On heritage exemption – our issue is the listed heritage homes that haven't yet been designated. Generally, developers buy the properties and are boarded up. Don't like the idea of homes hanging around in this state.	
62	Heritage definition should be expanded – should be taxed.	Other jurisdictions have given exemptions to designated heritage homes. Just an option up for discussion.
63	Agree, vacant heritage homes shouldn't be exempt.  Airbnb, it could be a combination of many short term renters, shouldn't get an automatic exemption. Could also be an administrative nightmare to monitor.	Airbnb and short term rental could be exempt if it adds up to a month
64	Airbnb tends to steal from the legitimate hotels which we're trying to promote – won't want to provide an exemption.  My opinion is that if it's rented out for more than one month by one tenant, it could count toward an exemption. We do need some short term rentals.	
65	Airbnb has been found to remove long term rentals, and shouldn't be exempt from VHT tax.  Opinion that if they met the definition of 6 month minimum, then exemption would also apply. There are situations where longer term rentals are needed, options between hotel and longer term.	
66	Airbnb shouldn't be exempt. Not usually used for accommodation. Too many issues associated with Airbnb. How would we be tracking 6 months for Airbnb?	Would be up to the owner to track and declare, would say it was occupied by Airbnb tenants for 6 months. Through the audit function could request for proof, asking for receipts. A strong audit function can help make sure people are acting correctly.
67	Looking at things that define a seasonal house, can they be occupied year round? Apart from that, I don't see why they would be exempt.	
68	I agree with the previous comment about seasonal residences.	

#	Question/Comment	Response
69	Other exemptions. Fire damage that isn't spelled out – extenuating circumstances that aren't spelled out.	
70	Renovation exemption, it would have to be a definite amount of time, cap on timing – could be an ongoing renovation for years.	Needs to be reno that makes it so that the house can't be occupied. Has to be in the process of renovations, with permits / work happening.
71	We would have to make a decision about if permits are needed to fall under exemptions. Are you giving an exemption to renovation without a building permit?	
72	If it's substantially unusable I would agree about the exemption.	
73	I agree with mixing and matching, that would be appropriate.  What if the owner is having trouble getting renter?	Other jurisdictions have not applied an exemption for trouble finding renters. Needs to price the home to get renters even if it means. Risk as a property owner.
<b>Tax Rate</b>		
74	When looking at Vancouver moving to the 5% range, we need to view this as a baseline. We've seen residential equity grow much higher than 5%. In Newmarket we looked at the gains since 2018. We found that with a 5% tax, developers would gladly take the fee because their revenue they gain on an annual basis is much higher than that. We should push the percentage higher than that. We might see investors snap up the properties if we don't get ahead of it.	
75	We need to think about balance. What is the motivation for this tax? To rent the properties? Sell the properties? Or truly start offering affordable housing? If the units are for rent, market rent is not affordable.	
76	Look at Vancouver as an example. Vancouver increased the rate over time. There will be a learning curve so we should start with a lower percentage.	
77	Agreed. There will be a learning curve when it is first implemented. Where is the tax going? Is it specifically for affordable housing?	Legislation allows parties to use the funds to do whatever the municipalities want to do. Before the report to council, all the net proceeds will be used for affordable housing initiatives.

#	Question/Comment	Response
78	<p>If the status changes over the course of the year, can they apply for a rebate? Or taxed outright?</p> <p>1 or 2 % to start and do a one- or two-year assessment once the program is in effect.</p>	How it works in other jurisdictions is the owner makes a declaration at the end of the year. One year lag, based on what has happened.
79	1% is a good start. Wouldn't go beyond that. See how it goes.	
80	See how 1% is received and go from there.	Start and see is what I'm hearing, some sort of assessment.
81	*Non verbal agreement with statement.*	
<b>Net Revenue Sharing</b>		
82	For Richmond Hill, we would like revenue sharing. We have our own affordable housing initiatives so we would look to this as a funding source to our own initiatives. Probably based on property assessment value would be consistent with the approach. That's something I would vote for.	
83	For Newmarket, the key thing is that any costs incurred are covered. That's my primary concern. The rest is just the cherry on top as far as I'm concerned.	
84	Any revenues should cover the costs incurred by Municipalities to administer. The revenues gained within a municipality, you noted at the bottom the subsidy opportunity. I would like to see that the rent subsidy is diverted to the municipality where the units are staying vacant. Irrespective of whether or not there's cost-sharing. If there's a unit out there that's staying vacant, let's make sure there's another unit that somebody can live in.	
85	That's a great point. By distributing it to the proportion of vacant homes in each municipality, there may be barriers to that as well. Once we present someone with a rental subsidy that's a long-term arrangement for as long as they qualify. It's not mainly a revenue collection tool, but it	



#	Question/Comment	Response
	may impact us to divert it to the operating budget or capital development plans.	
86	Sharing the revenue.	
87	Some of the bigger municipalities may be a bit different depending on if affordable housing initiatives are happening. Locals should be able to collect some of the tax. We primarily need to recover costs, i.e., Aurora needs another tax person, at the moment and doesn't have that capacity.	If there is affordable action happening in a municipality we should be sharing - locals should be able to recover any costs they incur implementing this program.
88	Will the funds be partially used for the administrative costs?	Yes, after all costs of admin are covered the remainder is what we are trying to figure out how to share
89	If the solution is for local municipalities to administer that. If this is done correctly, the revenue would go down because there are less vacant homes. The revenue isn't there forever. Net of cost is better for some municipalities.	
90	Whoever is doing the work for this should be getting the revenue – I suspect a fair bit of effort to implement the program. I haven't seen the revenue vs expenses. There will be people who will challenge, maybe take to court. It's hard to say if this will be revenue positive, need more data.	York Region will need to spend a couple million (around 4 million), for Toronto it's about the same. The idea is that this program covers the expenses and then produces net revenue. We need to assess if there are enough vacant homes to make this viable. Can this be revenue positive or neutral? It isn't the goal of the project team to move forward with this if it's losing significant money.
91	Question on Vancouver – vacant homes dropped by 26%. What was the vacancy rate before? 1 - 4% in York Region doesn't seem significant.	Vancouver was 3–4% vacant before. Only 1% taxed, others received exemptions. We can share Vancouver's report, it breaks down the numbers quite well.
<b>Implementation Model</b>		
92	In terms of “vacancy,” is it across all municipalities? From an administration perspective, are there some where it's low and not administered at all?	There is higher prevalence of vacancy in condo units. Southern municipalities that have more condos and likely more vacancy in those ones. We'll do our best to put some structure around the analysis.
93	Not my area of expertise. But we can implement it through the property tax billing that goes out. There are various mechanisms for paying those taxes. Some sort of enrollment in a property stream, then something through that mechanism	We've seen that in other jurisdictions for ease of payment and administration.

#	Question/Comment	Response
	for those pre-authorized or monthly payments, where you have to declare what kind of property.	
94	For ease of administration it would have to be coordinated with property tax. For this program to be successful, there needs to be some parity with other regions in Ontario. In terms of advertising and marketing, if the regions are all conducting it in relatively the same way, it'll be easier to piggyback on that. Having both the Region and municipalities, it's a complicated process and duplicated efforts.	
95	You need that hybrid model to have a common messaging. One methodology across the Region would be good. I have no idea how we do the property tax billing but it sounds like the best vehicle in declaring and letting people know about the program. In the end, it's to do with the property so it seems like the right place to do it.	
96	Shared with the Region.	
97	Shared. Important for the Region to take the lead, we want the same message going to everyone.	
98	Shared, option 2	
99	If the lower tiers are collecting them, who are they appealing to? There needs to be hierarchy. If there is an issue, you go to the Region. This way it is the same for everyone. Otherwise towns will be making different decisions.	The province doesn't provide a lot of detail now. The province is supposed to be forming a municipal working group.
100	Would have to be a joint effort (option 2) – don't have the staffing to undertake independently.  Involving MPAC (Municipal Property Assessment Corporation) could work too.	
101	I agree – would have to be a joint effort, we don't have the manpower to undertake on their own.	

#	Question/Comment	Response
102	Has the team considered MPAC?, site visits etc.?	Noted as a third option.
103	Feeling that we'll implement the tax and will have to reverse half.	Vancouver learned a significant amount of communication was needed.
104	MPAC wouldn't be for free.	

# APPENDIX F: Comments and Questions from Public Meetings

## Public Meeting 1

July 7, 2022

All public comments and questions and the corresponding responses from the Project Team.

Table 8—Public Meeting #1 Questions & Comments

#	Question/Comment	Response
<b>General</b>		
1	It's good to see it's a multidisciplinary team working on this project.	
2	Who has the lead on the project team to present to Council?	We will be putting forward a joint report from finance and community housing to Regional Council.
3	Markham has already turned down studying a vacant homes tax, can York Region override Markham?	The Region would set the policy but local municipalities have a chance to offer input. We will be hearing from Finance, Planning and Housing staff at the municipalities.
4	As mentioned earlier, one of the primary objectives of this Vacant Home Tax is to target and reduce vacant homes coming from real estate speculation. I want to first understand what would be the primary reasons real estate speculators would leave their homes vacant? It seems counter-intuitive as it's not generating revenue.	There are numerous reasons. In some cases taking on a tenant isn't something people want or it can be a risk. Therefore it might simply be easier to wait and resell. Selling a home can also be easier if it is vacant. In other cases, the home might be under renovation.
5	Has the Region considered incentivizing people making their property available as a rental unit rather than taxing everyone who might have legitimate reason for vacancy? If it's risky for owners to rent, have we explored why it's risky as a part of the issue? The tax seems to be trying to	Introducing a VHT is certainly not the only tool the Region is using to increase affordable and attainable housing and we appreciate this perspective. We hope that the survey and our public engagement will help us inform the development of a VHT to act as an incentive.

#	Question/Comment	Response
	'slap' them for not renting it out, rather than rectifying the core reasons why they don't want to rent out. I used to rent out a property and had bad tenants, and it cost me.	
6	It's worth noting that one of the causes for the home crisis I believe is due to rent control. Current inflation is 7.7% and rent control is 2.5%. It's not sustainable.	Thank you for your comment.
7	Is there more information about the further engagement and studies?	<p>There will be three reports— the feasibility study, housing market analysis and the What We Heard Consultation Report.</p> <p>We are currently conducting a public survey and there is an additional public meeting next week. We are planning on conducting additional engagement in the fall and any opportunities will be posted on the project website. We've dropped the link in the chat.</p>
8	Does the municipality of Markham need to change its mind or would the Region respond unilaterally?	<p>The Region works with the 9 local municipalities on Regional policies.</p> <p>The initial response to the VHT has been positive and staff have received positive responses from stakeholders. The Region is planning and wants to hear from all the local municipalities and we'll be speaking with the housing working group across all municipalities next week.</p>
<b>Identification Methods</b>		
9	According to Statscan 4% of homes in Markham are vacant. I've had some interaction with staff that say the actual number is lower. Has the work been done to get an accurate net percentage?	<p>The StatsCan numbers represent a single point in time. When we are considering vacancy, and it's something other regions do, is that we look at aggregate water data on an anonymized basis.</p> <p>This could point to homes being vacant, although there could be valid reasons for vacancy or low water use. We look at several sources. Vancouver used utility data and some other methods, and so this</p>

#	Question/Comment	Response
		could potentially be used as a proxy in York Region.
<b>Defining Vacancy</b>		
10	What definition of 'vacant' is used in Toronto?	Toronto used 6 months as their benchmark to deem vacancy.
11	Are seasonal properties/cottages considered vacant? Georgina has many cottage properties used for only 4 months of the year. Are such properties considered vacant?	<p>We don't yet know for York Region. If we decide to implement, we will need to determine how to define vacancy. Many other jurisdictions use 6 months to determine vacancy, so in this case they might be considered vacant.</p> <p>It is important to consider intent. The Region is considering ways to fill homes, not tax cottage owners.</p>
12	Is it feasible for York Region to implement the VHT in Markham, if Markham council disagrees with a VHT? How would York Region staff identify "vacant" without cooperation from Markham staff, e.g. by law officers?	<p>The Region is able to set the policy and Markham would have to accommodate. We will work with staff to hear their perspective.</p> <p>We are in the process of determining how to identify vacancy but the options would include via community complaint, voluntary self-declaration or mandatory declaration. In all cases, identifying vacant homes is in part coming from the homeowner.</p>
13	What is the definition of "principal residence" in Toronto or other places?	It's commonly 6 months or more of the year, but there are some other exemptions or considerations.
14	What if I live in downtown Toronto for the weekday and live in Markham (close to my family) during the weekends? Will that be considered a "vacant home" in Markham?	While this might be considered vacant, this might also be covered under an exemption that could be included.
15	What about speculators buying vacant land and sitting on it?	There are other municipalities that will tax vacant land, like a vacant homes tax. We can take this comment back to the Province, as vacant land is something that could potentially be brought forward to be included in the legislation.

#	Question/Comment	Response
16	Some participants speaking of homes remaining vacation, I would just like to point out that having a second home is a privilege. Before we look into subsidising (incentivizing) instead of taxing, sub would benefit people who already have money to own property.	Thank you for your comment and we appreciate that perspective.
17	There are at least 6 unoccupied homes, dilapidated homes, in my area. There should be proper maintenance of property as a part of this.	
18	If the home is occupied by close family members (i.e. parents), will that be considered an exemption of vacant home?	In that case you wouldn't need an exemption, as the home is occupied. It doesn't have to be the homeowner who occupies the house, we just want to disincentivize homeowners from having empty homes and get them back into the market as rental units or to sell and unlock those units.
<b>Exemptions</b>		
19	Is there a list of exemptions and details thereof that have been executed by other municipalities?	In Toronto, the exemptions include death of the owner, hospital care of owner, legal ownership transferred to someone at arm's length (1 year) and court order that restricts occupancy.  In Melbourne, holiday homes used 4 months of the year are exempt. This was also a question asked on the survey, as we want to understand which exemptions residents of the Region would support.
20	Don't recall seeing seasonal property listed in the survey as an exemption.	It is listed there, but we would welcome a second survey entry if you'd like to redo it (arrangements made to email a new survey).
<b>Tax Rate</b>		
21	If passed, how often would this tax rate be reassessed?	Most often in other jurisdictions, it's an annual basis.

#	Question/Comment	Response
22	Are we going to have an updated MPAC assessment for house value? When housing values are dropping as they are right now, basing tax on old assessments could make a big difference.	Not sure when the reassessment will happen but yes, appreciate this point and it's something we'll look into.
23	This tax seems reasonable, I would like to see this on the ballot in the fall election so more can be consulted.	Thank you for your comments.



## Public Meeting 2

July 11, 2022

All public comments/questions and responses from the Project Team.

Table 9—Public Meeting #2 Questions & Comments

#	Question/Comment	Response
<b>General</b>		
1	With provincial approval, can the Region implement a tax across all municipalities?	Yes, the Region can impose the tax in all participating municipalities. This is dependent on Council's decision.
2	For Vancouver and other cities that have a vacant tax, is there evidence that the vacant homes are now occupied by the people that were not able to rent/buy a home previously? Or is the idea of the vacant homes tax purely to generate revenue?	Looking at homes that have been vacant and are now occupied, those homes had higher assessed value. They're not an affordable housing option but instead, they're increasing the housing supply. The idea is to disincentivize speculation.
3	Has it been discussed that vacant homes aren't a way to get affordable housing into the market? There seems to be a strong argument to allocate funds generated towards affordable homes.	Yes, we recognize that the supply that is typically unlocked from a VHT is not necessarily affordable housing, however there can be a ripple effect when you increase the supply on the market which can support overall affordability.  Regional Council did direct that net revenues should be directed to other housing and affordable housing programs.
4	When Vancouver introduced the VHT, did the housing values change as a result? People's homes are also investments, and it would be a shame to see those assets lose value as a result of this tax.	When Vancouver first implemented, there was a slight decrease in value but it also coincided with other regulations so it's difficult to evaluate. However, it hasn't caused a persistent or negative impact on housing values.
5	I'm with the Affordable Housing Coalition in York Region and we conducted a survey that asked about a VHT and found that the overwhelming majority, more than 90%, were supportive of a VHT. Do you have a sense from your survey what the support is like from residents?	It's too early to share any survey analysis, as the survey hasn't closed yet but that information will be shared in future reports. We are finding that residents are very engaged and the response is generally positive to date.
6	I generally support a VHT but I am not sure that releasing more homes will lead to more affordable housing options. I would agree that money has to go to affordable homes.	This is just one tool the Region is looking at, and appreciate your perspective. Council has already endorsed that funding could go toward affordable housing

#	Question/Comment	Response
7	If we're talking about real estate speculation, is there a tax on foreign investment/buyers?	Yes, there is a non-resident tax but the Region doesn't see a share of that revenue.
8	Regarding the affordable housing that the tax revenue will be dedicated to - will inclusionary zoning be considered to make the housing more effective/livable?	Inclusionary zoning is a local municipal tool but we have had some preliminary discussions with local municipal staff to discuss how the Region can take on a role in inclusionary zoning in some form or another. We are exploring different options of using revenue to increase the supply of affordable housing.
9	I am happy to hear about this tax, because while it doesn't provide affordable housing, vacant homes being filled by those who can afford them might leave other options open. We might see homes available at different tiers and having a domino effect which will support affordability, so that those on the lower tier will be available for them.	Yes and this is one of the potential benefits or outcomes of such a tax.
10	Would it be possible to join with Habitat for Humanity with the monies collected?	We are exploring various options to use VHT revenue to increase supply of affordable housing. We do provide support and incentives to Habitat for Humanity.
11	It's good to know that while the province has stood by the implementation of a foreign home buyers tax, the bigger crisis is brought on by domestic speculation and real-estate investment trusts that are financializing housing and putting it out of the reach of low and moderate income individuals and families.	This is a good observation. A VHT may be able to tackle housing issues that the foreign buyers tax could not.
12	At what point would affordability be reached? Is there a goal that can be reached and is the tax temporary?	This is something we're exploring. There is a drawback when you turn off the tax, which could cause a knock on effect over a number of years where vacant homes become a problem again.
13	I like that the revenues are aimed at providing funds for affordable housing. There's a lack of housing, available properties, in general.	
	There needs to be consideration to enforce the existing property standard for both rentals and vacant houses. I'm noticing some vacant properties that are run down in my neighbourhood.	Yes, keeping top property standards would not be a part of the VHT and there are some regulations but this is something to consider.

#	Question/Comment	Response
	Only issue with lack of availability is that the homes that are going to be taxed won't be included in the inventory as they would be out of the range for most renters.	
<b>Identification Methods</b>		
14	Is the Region considering using utility records in the audit process?	Privacy and data related concerns make using utility records a challenge. We are still exploring at this stage and looking at other options.
<b>Defining Vacancy</b>		
15	How does the identification process of vacant homes work?	There are a few different options. One is that owners make a self declaration which can be voluntary or mandated. There can also be a tip line for complaints and tools for auditing and enforcement, like spot checks based on past declarations. A penalty could apply if it turned out a homeowner was not truthful.
<b>Exemptions</b>		
17	How will exemption apply if the tax is being implemented from Q2 instead of the beginning of the year?	These are potential exemptions, the bylaw and plan implementation will come following approval from Council in September.
18	What about if one renter is leaving? If you completed some major maintenance or renovation, would you risk being taxed with a VHT?	Other jurisdictions require a home to be vacant for 6 months, so it sounds like this wouldn't apply. However, it is important to remember that the VHT is to disincentivize speculation, not punish people who want to rent their property out. This is a great example of exemptions to be considered in the bylaw.
19	Would there be a maximum number of months or years whereby a home can be exempt from the tax? For example, there is a house in my neighbourhood that had a fire several years ago (more than 5) and has a safety fence around it and windows and doors are boarded. I don't know why it has stayed that way for so long.	Typically it's an exemption for one year for the death of a family, one year of sale and some limits on renovations.

#	Question/Comment	Response
20	How will the law protect people who fall into grey zones, who are trying to rent out their home, but no one wants to rent their home?	There isn't an explicit way to protect against that but we appreciate the perspective.
<b>Tax Rate</b>		
21	As a part of the feasibility study, is the Region looking at which tax rate would be most effective at disincentivizing or changing behaviour?	Yes, we're considering various tax rates and seeking input. Generally other jurisdictions have implemented a 1% to 2% tax and in many cases that has been successful in changing behaviour. Vancouver saw a 25% reduction in vacant homes as a result of the VHT.