



The Corporation of the
City of Sault Ste. Marie

COUNCIL REPORT

March 23, 2026

TO: Mayor Matthew Shoemaker and Members of City Council
AUTHOR: Lisa Petrocco – Manager of Taxation
DEPARTMENT: Corporate Services
RE: Vacant Home Tax Results

Purpose

The purpose of this report is to summarize the Vacant Home Tax processed for the 2024 and 2025 taxation years.

Background

On December 2, 2024, Council passed By-law 2024-168 establishing a Vacant Home Tax (VHT) applicable to residential units within the City of Sault Ste. Marie. The VHT is calculated as Current Value Assessment (CVA) multiplied by the approved tax rate of 4%.

The City of Sault Ste. Marie VHT is complaint-based. Properties are identified as potentially vacant by either a complaint or tip from the public. These properties are sent a Declaration of Occupancy Status form, for which they are required to respond within 30 days.

Analysis

The following summarizes the key administrative and financial results for the 2024 and 2025 taxation years.

	<u>2024</u>	<u>2025</u>
Declarations sent	77	153
Declarations Received	27	98
Deemed Vacant	50	55
Appealed	16	11
VHT added	44	47
Gross Revenue	\$200,432	\$203,376

In 2024, of the 44 properties that had VHT added, 31 were owned by corporations. In 2025, of the 47 properties that had VHT added, 29 were owned by corporations.

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Financial Implications

The Vacant Home Tax cost centre had a total gross revenue of \$403,808 for the 2024 and 2025 taxation years. An allowance of \$118,200 was recorded for potential uncollectible amounts. After the expenditures to administer the program, \$212,111 was transferred to the VHT reserve to support future affordable housing initiatives.

Strategic Plan / Policy Impact / Climate Impact

The Vacant Home Tax supports the City's Strategic Plan and Housing Action Plan by encouraging property owners to bring vacant homes back into use. This can increase the availability of housing, support affordability and help strengthen Downtown and older core neighbourhoods.

Recommendation

It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Taxation dated March 23, 2026 concerning 2024 and 2025 Vacant Home Tax results be received as information.

Respectfully submitted,

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