



Rent Board & Finance Department

EMPTY HOMES TAX RATES: 2025 TO THE PRESENT

Single-family dwellings, condominiums, duplexes or townhouses

Year	Rate Per Unit for First Calendar Year Vacant	Rate Per Unit for Second and Subsequent Calendar Years
2025	\$3,000	\$6,000
2026	\$3,090	\$6,180

All other vacant residential unit types

Year	Rate Per Unit for First Calendar Year Vacant	Rate Per Unit for Second and Subsequent Calendar Years
2025	\$6,000	\$12,000
2026	\$6,180	\$12,360