Vacant Home Tax Unjustly Deprives Canadians of Property Rights and Fails to Provide Citizens Residential Guarantees

Toronto, Ontario Mar 8, 2025 (Issuewire.com) - The imposition of the Underused Housing Tax (UHT) and Vacant Home Tax (VHT) in various municipalities across Canada is an unjust overreach that infringes upon the fundamental property rights of Canadian citizens. These policies penalize homeowners, violate constitutional principles, and fail to address the real causes of the housing crisis. The legally designated principal residences owned by Canadian citizens and recognized under the Income Tax Act are currently under Government overreach subjecting homeowners to punitive taxation even though they have broken no law.

The UHT and VHT impose financial penalties on Canadians solely based on their personal use of their homes which is absurdly inappropriate. The Government of Canada is forcing them to declare and justify the use of their own private residence introduces unnecessary bureaucracy and erodes fundamental freedoms. Penalizing law-abiding citizens does not equate to serving the greater good of the nation and the unlikely law enforcement across the country has created a tumultuous economic situation for legitimate property owners who are not responsible for the housing crisis.

Many of the homes targeted by these tax policies are neither vacant or unoccupied and along with vital municipal services and utilities in place contain personal property necessary to sustain regular living at any time. Property insurance policies recognize this distinction often excluding coverage for homes that are actually vacant while maintaining normal coverage for rightfully unoccupied or underused residences. Yet, homeowners are being forced to prove occupancy to avoid severe financial penalties which is unlawful and a diplomatic move to enforce the UHT and VHT. The failure of these tax policies to acknowledge this key difference results in wrongful classification and unnecessary financial hardship for homeowners.

After years of implementation, there is no evidence that the UHT and VHT have alleviated housing affordability concerns or addressed real issues such as inadequate housing development, restrictive zoning laws, regulatory inefficiencies, and speculative investment. These revenue-generating mechanisms for municipalities are greatly affecting the livelihood, privacy, and well-being of Canadians. The financial burden imposed by these taxes forces homeowners into difficult situations, disproportionately impacting those unable to sell or rent their properties. The government must take responsibility for its failures in addressing the housing crisis rather than punishing the law-abiding property owners.

Unlike other liberal democracies, Canada does not explicitly include a provision for property rights within its Constitution, leaving homeowners vulnerable to government overreach. This contradiction undermines the nation's claims of upholding fundamental freedoms. While Canada asserts its commitment to human rights on the global stage, it fails to safeguard its citizens' rights domestically by allowing policies like the UHT and VHT to strip away fundamental property protections. The Government must align its domestic policies with democratic principles without violating the rights of Canadians to maintain and enjoy their homes without unwarranted government interference. Immediate action is required to protect homeowners from the unjust taxation policies.

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Source : https://www.justice.gc.ca/eng/csj-sjc/just/05.html#:~:text=The%20Constitution%20of%20Canada%20includes,Aboriginal%20rights%20and%20treaty%20rights.; https://www.canada.ca/en/services/taxes/excise-taxes-duties-and-levies/underused-housing-tax.html; https://www.toronto.ca/services-payments/property-taxes-utilities/vacant-home-tax/; https://www.ruleoflaw.ca/articles/property-rights-and-freedoms/; https://publications.gc.ca/Collection-R/LoPBdP/BP/bp268-e.htm; https://cdhowe.org/publication/verdict-vacant-home-taxes/; https://www.canlii.org/en/commentary/doc/2015CanLIIDocs113#!fragment/zoupio-_Tocpdf_bk_1/BQCwhgziBcwMYgK4DsDWszIQewE4BUBTADwBdoAvbRABwEtsBaAfX2zhoBMAzZgI1TMAjAEoANMmylCEAIqJCuAJ7QA5KrERCYXAnmKV6zdt0gAynlIAhFQCUAogBl7ANQCCAOQDC9saTB80KTsIiJAA; https://cdhowe.org/publication/jack-mintz-lets-abandon-vacant-property-taxes/#:~:text=If%20vacancy%20taxes%20can%20be,late%20filing%2C%20as%20in%20Toronto.

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