

**Ministry of Finance**

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**Ministère des Finances**

Division des relations provinciales-  
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RECEIVED

AUG 15 2016

CITY OF HAMILTON  
FINANCE

August 9, 2016

Dear Treasurer/Clerk-Treasurer:

The Minister of Finance's August 9<sup>th</sup> letter to Heads of Council confirmed that Transitional Mitigation will be provided to eligible municipalities in 2016 to support the implementation of a property tax exemption for non-profit long-term care homes. I am writing to provide you with details regarding your municipality's allocation under this one-time transitional program.

As you may know, the majority of charitable and non-profit long-term care homes across the province were already exempt from property taxation. However, in order to ensure consistent and equitable treatment, effective January 1, 2016, all of these homes became exempt from property taxation.

To provide municipalities with time to plan for the revenue adjustment in 2016, the government announced the exemption in the 2014 Ontario Budget. However, some municipalities with a higher proportion of these homes expressed concern that more time was needed to plan for this change.

While the revenue implications are minimal for the majority of affected municipalities, transitional mitigation will be provided, for 2016, to those municipalities where the 2015 municipal property tax amount from these properties represents more than 0.02% of municipal own source revenue.

Additional details regarding your municipality's allocation are provided in the enclosed *2016 Transitional Mitigation Payment Notice*. Payment under this transitional program, identified on line B of the enclosed notice, will be issued through electronic funds transfer over the next week.

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If you require additional information, you may e-mail your inquiries and contact information to: [Mary.lannaci@ontario.ca](mailto:Mary.lannaci@ontario.ca).

Sincerely,

A handwritten signature in black ink, appearing to be 'Allan Doheny', with a stylized, elongated 'D'.

Allan Doheny  
Assistant Deputy Minister  
Provincial Local Finance Division

c. Kate Manson-Smith  
Assistant Deputy Minister  
Local Government and Planning Policy Division  
Ministry of Municipal Affairs and Housing

Elizabeth Harding  
Assistant Deputy Minister  
Municipal Services Division  
Ministry of Municipal Affairs and Housing

**Non-Profit Long-Term Care Homes  
2016 Transitional Mitigation Payment - Allocation Notice**



**City of Hamilton**

2518

**The City of Hamilton will receive a 2016 Transitional Mitigation Payment totalling \$972,307.**

**Beginning in 2016, all charitable and non-profit long-term care homes are exempt from property taxation.**

**To support the implementation of this exemption, 2016 Transitional Mitigation will be provided to eligible municipalities. This funding has been allocated to municipalities where the 2015 municipal property tax amount from these properties is greater than 0.02% of municipal own source revenue.**

**A 2015 municipal property tax amount for properties listed in section A1**

**\$972,307**

**A1. Non-profit long-term care homes subject to exemption beginning in 2016 (Ontario Regulation 282/98)**

Heritage Green Nursing Home  
Liuna Local 837 Health Property (Hamilton) Corporation  
Sons Of Italy (Hamilton) Charitable Corporation  
St Peter's Care Centre

**B Allocation**

**\$972,307**