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August 7, 2018

Dear Treasurer/Clerk-Treasurer:

I am pleased to inform you that the Minister of Finance has confirmed that Transitional Mitigation related to non-profit long-term care homes will be provided to eligible municipalities in 2018.

To support the implementation of a 2016 property tax exemption for non-profit long-term care homes, Transitional Mitigation has been provided on a one time basis to eligible municipalities where the revenue shortfall associated with this tax exemption represented a more significant proportion of the municipality's total revenue base.

In recognition that these municipalities may need additional time to adjust to the revenue change, funding will be provided for an additional year. In 2018, Transitional Mitigation funding will be provided at the same level as in 2017.

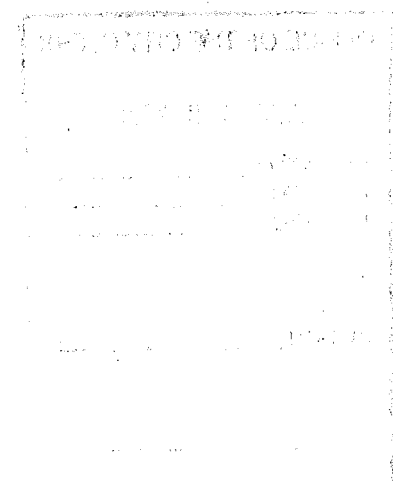
Additional details regarding your municipality's allocation are provided in the enclosed *2018 Transitional Mitigation Payment Notice*. Payment under this transitional program will be issued through electronic funds transfer over the next week.

If you require additional information, you may e-mail your inquiries and contact information to: Nancy.Kutas@ontario.ca.

Sincerely,

Allan Doherty
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



**Non-Profit Long-Term Care Homes
2018 Transitional Mitigation Payment - Allocation Notice**



City of Hamilton

2518

2018 Transitional Mitigation Payment	\$972,307
2017 Transitional Mitigation Payment	\$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, Transitional Mitigation was provided in 2016 and 2017 to eligible municipalities.

Transitional Mitigation will be provided in 2018 to eligible municipalities. Funding will be provided at the 2017 level for those municipalities where the 2015 municipal property tax amount from these properties was greater than 0.01% of municipal own-source revenue.

2015 Municipal property tax amount for properties listed below **\$972,307**

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