

THE MUNICIPALITY OF LAMBTON SHORES

Report TR 10-2022

Council Meeting Date: April 5, 2022

TO: Mayor Weber and Members of Council

FROM: Janet Ferguson, Treasurer

RE: Lambton Senior Citizens Home Corp – 41 Morris St

RECOMMENDATION:

THAT Report TR 10-2022 regarding the request from the Lambton Senior Citizens Home Corp be received; and

THAT the request for a tax rebate for 41 Morris St. be denied.

SUMMARY

This report provides Council with some additional information for the property located at 41 Morris St in Forest, owned by the Lambton Senior Citizens Home Corp.

BACKGROUND

The property at 41 Morris St in Forest is owned by the Lambton Senior Citizens Home Corp which is a Not for Profit organization. There are approximately 53 units and some are subsidized by government funding; however, as an organization they do receive market rent for the units. The facility is taxed in the multi-residential tax class, similar to any apartment buildings with 8 or more units.

In their letter (attached), they have requested a rebate on their taxes to adjust for the additional costs they incurred due to the extra cleaning they did to mitigate covid impacts. Council cannot “rebate” taxes without applicable legislation through the Municipal Act or Assessment Act. For example: if a building was demolished or if a property qualified under the Municipal by-laws as a Charity.

The only applicable legislation that this property may want to consider for a tax reduction is Sec 357 of the MA. This section has various options; however, 357 (d.1) *“the applicant is unable to pay taxes because of sickness or extreme poverty”*. Lambton Shores previously delegated this process to the Assessment Review Board (ARB). If they want to consider this staff can provide the pertinent form and contact information.

This facility restructured several years ago and in doing so removed the ability to seek funding through the housing services at the County level. Further, they did not qualify for any COVID grant funding from the Province. The organization did receive funding from

the Forest Community Foundation in 2020 to purchase sanitizing equipment in the amount of \$4,280.00.

ALTERNATIVES TO CONSIDER

Council could consider providing a onetime grant to the organization. Staff would not recommend this due to the fact that there are several similar properties that would also be looking for compensation.

RECOMMENDED ACTIONS

That Report TR 10-2022 regarding the Lambton Senior Citizens Home Corp be received and that their request for a tax rebate be denied.

FINANCIAL IMPACT

If Council approves staff's recommendation, there would be no financial impact.

CONSULTATION

Legislation