



## THE CORPORATION OF THE TOWN OF AMHERSTBURG

### OFFICE OF CORPORATE SERVICES

*MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.*

Author's Name: Elke Leblanc	Report Date: September 16, 2020
Author's Phone: 519 736-0012 ext. 2252	Date to Council: September 28, 2020
Author's E-mail: <a href="mailto:eleblanc@amherstburg.ca">eleblanc@amherstburg.ca</a>	Resolution #: N/A

To: Mayor and Members of Town Council

Subject: Property Tax Rate Reduction – Amherstburg Affordable Housing Development 182 Pickering Drive (Roll 3729 090 000 07100)

#### 1. RECOMMENDATION:

It is recommended that:

1. **By-law 2020-053** being a by-law to authorize a single residential tax rate for municipal purposes for the municipal capital facility for affordable housing at 182 Pickering Drive be taken as having been read three times and finally passed and the Mayor and Clerk **BE AUTHORIZED** to sign same.

#### 2. BACKGROUND:

In 2015, Council of the Town of Amherstburg resolved to provide for Municipal Housing with the City of Windsor (City) acting as the Service Manager for the County of Essex, including the Town of Amherstburg. Council passed By-law 2015-35 outlining provisions for the Town's participation in the affordable housing program, noting the By-law only governed agreements entered into with housing providers during a period of up to five (5) years from the date of that By-law (May 11, 2015).

By-law 2015-35 covers municipal housing in general, and property specific By-laws are required by the County of Essex prior to their passing of County By-laws to authorize similar tax adjustments for affordable housing affecting the County tax levy.

In December 2016, the owner of the property at 182 Pickering Drive (Roll Number 3729 090 000 07100) entered into a contribution agreement with the City for an affordable housing development at that site which expires twenty (20) years from the occupancy date.

Building permit # 2017-211 was issued for this property. Occupancy date set by MPAC based on average move in date was on March 1, 2019.

**3. DISCUSSION:**

The property at 182 Pickering Drive, classified by the Municipal Property Assessment Corporation (MPAC) as "New Multi-Residential Taxable: Full" (NT), is eligible for the Residential tax class (RT) as long as it continues to qualify under the terms of the Agreement with the City of Windsor as the Service Provider. Prior to 2020, the NT rate was equivalent to the RT rate; however, starting in 2020 the NT rate is higher as a result of a change in tax policy by the County of Essex.

Though the owner of the referenced property entered into a municipal facility funding agreement for affordable housing with the City of Windsor in 2016, to date a Town By-law has not been passed for the property at 182 Pickering Drive. As such, By-law 2020-053 is a housekeeping matter and will provide Administration with the authorization needed to process property tax adjustments for that property in accordance with the applicable affordable housing program, subject to the property owner providing documentation to demonstrate ongoing compliance with their affordable housing agreement with the City.

**4. RISK ANALYSIS:**

The By-law recommended by this report will provide authority for Administration to adjust taxes on the affordable housing units at 182 Pickering Drive in order to comply with the Town's commitment to affordable housing under By-law 2015-35 and the Social Infrastructure Fund - Investment in Affordable Housing Program.

**5. FINANCIAL MATTERS:**

Item 6 of By-Law No. 2015-35 states that Council will provide financial assistance by providing a reduction in the property taxes for the rental housing project by setting the tax rate for the portions of the municipal housing facility which are affordable housing to the Single Family Residential Tax Rate.

The cost of the tax adjustments will be accounted for under the Non-departmental budget centre, Municipal Tax Write Offs expense.

**6. CONSULTATIONS:**

Sonia Bajaj, City of Windsor, Coordinator Housing Administration and Development  
Sandra Zwiers, Director of Financial Services/ Treasurer, County of Essex  
Justin Rousseau, Treasurer  
Cheryl Horrobin, Director of Corporate Services

7. **CONCLUSION:**

Adoption of By-law 2020-053 will authorize a single residential tax rate to be applied to calculate municipal property taxes for the affordable housing development located at 182 Pickering Drive, Roll Number 3729 090 000 07100 while it remains eligible to participate in the affordable housing program administered by the City of Windsor.

*Elke Leblanc*

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Elke Leblanc  
**Supervisor of Revenue**



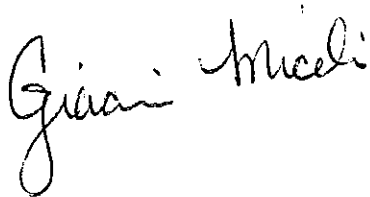
Report Approval Details

Document Title:	2020 09 28 - Property Tax Rate Reduction Amherstburg Affordable Housing Development Roll 3729 090 000 07100.docx
Attachments:	- By-Law 2020-053 Affordable Housing Property Tax Reduction - 182 Pickering Drive.docx
Final Approval Date:	Sep 23, 2020

This report and all of its attachments were approved and signed as outlined below:



Cheryl Horrobin



John Miceli



Task assigned to Paula Parker was completed by assistant Tammy Fowkes