TORONTO

December 10, 2018

Assessed Address: 35 Wynford Heig Cres

005861
Current Tenant
35 Wynford He Cres Apt 1807
North York, ON M3C 1L1

Dear Tenant:

Your Rent is Being Reduced

The property taxes on your rental unit have decreased. According to section 131 of the *Residential Tenancies Act*, if a rental residential property has a property tax decrease of more than 2.49%, tenants of that property can automatically reduce their rents.

The percentage amount that you are permitted to automatically reduce your rent is shown in the box below. **You do not have to ask your landlord for permission or apply to the government to get this rent reduction.**

Starting December 31, 2018, you can reduce your rent by 0.55%

(You or your landlord may apply for a variance to change this percentage)

How to Calculate the Decrease in Your Rent

The rules for calculating the rent reductions are set out in the *Residential Tenancies Act.*

Your rent reduction percentage is calculated by multiplying the tax decrease percentage for your building by **20%**. The 20% figure is based on the Province of Ontario's estimate that property taxes for multi-residential rental properties are equal to 20% of your rent. The City has calculated the percentage rent reduction for your property as follows:

2017 Property Taxes	[a]	-	$492,257.02	
2018 Property Taxes	[b]	-	$478,674.07	
Reduction in Taxes	[c]	-	$13,582.95	(a-b)
Tax Reduction %	[d]	-	2.76%	(c/a × 100)
Rent Reduction %	[e]	-	**0.55%**	(d × 20%)

Here's an example showing how to calculate the rent decrease: Assuming a monthly rent of $800 including parking and a rent reduction percentage of 0.55%, multiply $800 by 0.55%. The rent reduction would be $4.40 (i.e. $800 × 0.55% = $4.40). Your new rent would be $800 - $4.40.

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Although you do not need the permission of your landlord to reduce your rent, you should talk to your landlord about the amount of the rent reduction and the new monthly rental amount starting December 31, 2018. Provide a copy of this notice to your landlord with your first reduced rent payment and keep copies of your rent payments.

If your rent is not reduced in accordance with this notice, you may apply to the Landlord and Tenant Board for an order requiring the landlord to pay back any applicable reduction amount. You must apply no later than **December 30, 2019.**

This rent reduction notice is based only on municipal property taxes. It does not include "other municipal charges" such as solid waste management fees. The *Residential Tenancies Act* permits landlords to apply for above-guideline rent increases arising from operating cost increases, including municipal charges, where the increase is extraordinary.

Application for Variance

If you or your landlord believe that the rent reduction is too high or too low, or that it is incorrect, you or your landlord may apply to the Landlord and Tenant Board to vary the amount of the rent reduction. The deadline for submitting the application is **March 31, 2019**. The City of Toronto does not have legal authority to change the percentage. An application to vary the amount of the rent reduction does not stop the rent reduction. However, once the Landlord and Tenant Board has resolved the application, their Order will be effective going back to December 31, 2018. Therefore, any overpayment or underpayment will have to be paid back as rent owing to either the landlord or tenant.

Exempt Buildings

Automatic rent reduction does not apply to certain types of rental residential properties, including public housing, non-profit housing projects, non-profit co-operatives, vacation homes, or housing owned by educational institutions.

Information and Assistance for Inquiries

Included with this notice is additional information about rent reductions. If you have questions about the rules for automatic rent reductions, exemptions, or making an application, please call the Landlord and Tenant Board at **416-645-8080**, or visit their web-site at www.ltb.gov.on.ca

311 Toronto also provides information about this notice. If you have questions about the notice, please call **311**. Multilingual assistance is available through this service.

For more information visit: www.toronto.ca/taxes/rent_reduction

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IMPORTANT INFORMATION

Automatic Rent Reductions and Property Tax Decreases

This automatic rent reduction is permitted under provincial legislation. Section 131 of the *Residential Tenancies Act* allows residential tenants to reduce their rents when the rental buildings in which they live have had a property tax decrease between two consecutive years.

Tenants do not need permission from the landlord or the Landlord and Tenant Board (the Board) to reduce the rent by the rent reduction percentage indicated on the notice. However, tenants and landlords should discuss the calculation of the dollar amount of the rent reduction before the rent is reduced.

1. The City of Toronto is **not** responsible for deciding whether the amount of the rent reduction in the attached notice is correct or whether the rent has been reduced by the correct amount.

2. If the landlord or tenant believes the percentage rent reduction set out above is not correct, they can file an application with the Board for an order to vary the amount of the rent reduction. They must apply on or before the later of:
   (i) the 90th day after the notice of rent reduction is issued; or
   (ii) March 31, 2019

3. If the rent the tenant pays is not reduced in accordance with this notice, the tenant can apply to the Board for an order requiring the landlord to pay them a rebate. The tenant must apply by December 30, 2019.

4. If the tenant has already received a Notice of Rent Increase effective after December 31, 2018, it may or may not take into account the rent reduction set out above. The tenant and the landlord should discuss what the tenant is required to pay on the effective date of the Notice of Rent Increase.

5. This notice does not apply to tenants whose tenancy agreements began after December 31, 2018.

6. For information about how the rent reduction set out in this notice affects the rent for a rental unit, or about applying to vary the amount of the rent reduction, please call the Board at (416) 645-8080.

7. Information about the City`s Notification Program has been posted on the City of Toronto website:

   www.toronto.ca/taxes/rent_reduction

8. 311 Toronto can also provide additional information about this notice. If you have questions about the notice, please call 311. Multilingual assistance is available through this service.