Order under Section 132
Residential Tenancies Act, 2006

File Number: TNL-14823-19

In the matter of: 35 WYNFORD HEIGHTS CRESCENT
TORONTO, ON M3C1K9 and M3C1C1

Between: Wynford Tower — Landlord

and

Refer to attached Schedule 1 — Tenants

Wynford Tower (the 'Landlord') applied for an order to vary the percentage rent reduction determined under section 132 of the *Residential Tenancies Act, 2006* (the 'Act') because the residential complex falls under the multi-residential property tax class as defined under the *Assessment Act* and the amount of the municipal property taxes in respect of the residential complex does not rise to 20% of the total annual rents charged in the residential complex and because there is an error in the calculation of the rent reduction contained in the Notice of Rent Reduction issued by the City of Toronto.

A written hearing was held. No submissions were received from the Tenants.

Determinations:

1. There is an error in the notice of rent reduction issued by the City of Toronto with respect to the amount by which the municipal taxes were reduced or the amount by which the rent is to be reduced. The municipality did not take into account the revised tax charges levied in respect of 35 Wynford Heights Crescent in the Reference and Base Year periods. Therefore, pursuant to section 132 of the Act and subsection 42(1)(c) of O. Reg. 516/06, the Landlord is entitled to an order varying the percentage rent reduction determined by the City of Toronto.

2. The decrease in municipal taxes and charges between the Reference Year and Base Years periods was less than the prescribed percentage of 2.49% as set out in s. 41(1) of O. Reg. 516/06. As a result, pursuant to s. 131(1) of the *Residential Tenancies Act*, the Tenants are not entitled to a rent reduction.

It is ordered that:

1. The rent reduction set out in the Notice of Rent Reduction issued by the City of Toronto is varied from 0.55% to 0.00% effective December 31, 2018.

2. The Landlord **or** the Tenants shall pay to the other any sum of money that is owed as a result of this order within 60 days of the order issuance date.

December 3, 2020
Date Issued

Ruth Carey
Vice Chair, Landlord and Tenant Board

Toronto North-RO
47 Sheppard Avenue East, Suite 700, 7th Floor
Toronto ON M2N5X5

If you have any questions about this order, call 416-645-8080 or toll free at 1-888-332-3234.