



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

March 4, 2016

To: All Municipal Clerks, Treasurers and Tax Collectors

From: Carla Nell  
Vice-President, Municipal and Stakeholder Relations

**Subject: Non-profit Long-term Care Home – Tax Exemption**

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On December 18, 2015, the Minister of Finance filed O. Reg. 429/15 amending O. Reg. 282/98 effective January 1, 2016.

The amendment prescribes the conditions under which “land that is used as a non-profit long-term care home” shall be exempt from taxation under subsection 3(1)7.2 of the *Assessment Act*.

To qualify for the tax exemption, the land must be:

- owned by a licensee of a non-profit long-term care home; or
- leased by a licensee of a non-profit long-term care home if:
  - the land would be exempt if it was occupied by the owner of the land; or
  - the land was used as a non-profit long-term care home on January 1, 2016.

The exemption does not extend to any portion of the land that is occupied by a commercial tenant.

MPAC is reviewing a list of properties identified by the Ministry of Health and Long-Term Care to determine those that meet the legislated criteria. Your Account Manager will share information with you before the end of March as properties are confirmed. MPAC will be mailing Special Amended Notices (SANs) to each of the affected properties in 2016.

Please contact your local Regional Manager or Account Manager if you require more information or have any questions.

Regards,

A handwritten signature in black ink, appearing to read "Carla Nell", is written over a light blue circular stamp.

Carla Nell

Copy: Regional Managers  
Account Managers

1340 Pickering Parkway, Suite 101, Pickering, ON L1V 0C4

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