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**Date:** October 26, 2017  
**To:** Mayor and Council  
**Author:** Linda Brohman, Tax Collector  
**RE:** Affordable Housing Tax Rate By-Law (225 Prince Albert St N)  
**Report No.:** FS-2017-23

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#### **AIM**

Obtain council authorization to charge property taxes at the single residential (RT) tax rate for the Affordable Housing units located at 225 Prince Albert St N.

#### **BACKGROUND**

On July 13, 2015, council approved the site plan approval application SPA/13/15 for the development of a three building, fourteen unit multiple dwelling unit complex at the location of 225 Prince Albert St N. Motion 555-2015, moved by G. Queen and seconded by T. Neufeld.

On August 22, 2016, council confirmed the Town of Kingsville's participation in 2016 and 2017 in the Rental Housing Component of the Social Infrastructure Fund also known as SIF RHC. Motion 495-2016, moved by L. Patterson and seconded by G. Queen.

#### **DISCUSSION**

The Federal Government introduced the 2016 Social Infrastructure Fund (SIF), which will increase investment under the Investment in Affordable Housing Program. The program will increase affordable housing by providing developers with funding assistance. For rental housing projects, developers can apply for a forgivable capital loan of 75% of the total capital cost per unit up to \$150,000. The projects must meet the eligibility requirements laid out in the guidelines to receive approval. Projects must remain affordable for a minimum of 20 years. The target tenants are aboriginals, persons eligible for social housing, persons with disabilities, recent immigrants, seniors, victims of domestic violence, and working poor.

The owner for 225 Prince Albert St N has met the requirements set out under the program. The City of Windsor Housing Authority has authorized the property to be included in the SIF rental Housing component of the Investment in Affordable Housing Program.

One of the program requirements is that the municipality set the property taxes equal to, or less than, the single residential tax rate for the 20 year duration of the program. Once the by-law is passed, the tax collector would need to process a manual adjustment on the roll to amend the taxes from the multi-residential tax rate to the residential tax rate. The adjustment will result in an increase the municipal write-off budget.

#### **LINK TO STRATEGIC PLAN**

To maintain and improve the health, safety and well-being of our residents.

#### **FINANCIAL CONSIDERATIONS**

The 2017 municipal impact of the tax class change of \$4,515.05 is within the write-off budget. The write-off budget for futures years will be budgeted to absorb the impact of the tax class change.

#### **CONSULTATIONS**

Jennifer Astrologo, Director of Corporate Services

Sandra Zwiers, Director of Financial Services

#### **RECOMMENDATION**

Council authorize by-law 114-2017 to authorize a single residential tax rate for municipal purposes for the municipal capital facility for affordable housing at 225 Prince Albert St N.

*Linda Brohman*

Linda Brohman, BBA

Tax Collector

*Sandra Zwiers*

Sandra Zwiers, MAcc CPA, CA

Director of Financial Services

*Peggy Van Mierlo-West*

Peggy Van Mierlo-West, C.E.T.

Chief Administrative Officer