

**Ministry of Health  
Ministry of Long-Term Care**

Financial Management Branch  
Corporate Services Division

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**Ministère de la Santé  
Ministère des Soins de longue durée**

Direction de la gestion financière  
Division des services ministériels

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January 5, 2021

**MEMORANDUM TO:** For-Profit Long-Term Care Home Administrators

**FROM:** Jim Yuill  
Director, Financial Management Branch

**RE:** 2020 Municipal Tax Allowance Fund

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This memorandum is to inform you that based on your 2020 Municipal Tax submission, the ministry has reviewed and determined that eligible long-term care homes will receive a reimbursement for 85% of their 2020 municipal tax assessments which is consistent with the 2011 Municipal Tax Allowance Funding (MTAF) guidelines.

Any reimbursements or recoveries relating to your 2020 Municipal Tax calendar year will be reflected in your January 2021 scheduled payment.

For new homes in 2021, a per diem rate of \$4.00 will be used to provide monthly cash advances against the 2020 municipal taxes. The final municipal tax allowance calculated for new homes will be based upon the annual survey and the final municipal tax bill to be submitted later in 2021.

The ministry wishes to remind LTC home administrators that, in the event a LTC home receives a reduction in municipal property taxes as a result of the municipal tax appeal process, the home must notify the ministry of the details as soon as possible following the appeal decision.

Should you require any further information or clarification, please contact Rudolph Noronha, Finance Manager, Long-Term Care Homes Unit at [Rudolph.Noronha@ontario.ca](mailto:Rudolph.Noronha@ontario.ca)

A handwritten signature in black ink, appearing to read "Jim Yuill", written in a cursive style.

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Jim Yuill

c: Lisa Levin, Chief Executive Officer, AdvantAge Ontario  
Donna Duncan, Chief Executive Officer, Ontario Long-Term Care Association  
Sheila Bristo, Assistant Deputy Minister, Long-Term Care Operations Division, MLTC  
Steven Adolphus, Manager, LHIN Support & Transaction Services, MOH, MLTC  
Rudolph Noronha, Finance Manager, Long-Term Care Homes Unit, MOH, MLTC  
Scott McLeod, CEO, Central Region, Local Health Integration Network  
Renato Discenza, CEO, East Region, Local Health Integration Network

Brian Ktytor, CEO, North Region, Local Health Integration Network  
Tess Romain, CEO, Toronto Region, Local Health Integration Network  
Bruce Lauckner, CEO, West Region, Local Health Integration Network