

Authority: Planning and Housing Committee Item PH16.4,  
adopted as amended, by City of Toronto Council on  
November 13 and 14, 2024  
City Council voted in favour of this by-law on February 5,  
2025  
Written approval of this by-law was given by Mayoral  
Decision 2-2025 dated February 5, 2025

## CITY OF TORONTO

### BY-LAW 53-2025

**To adopt City of Toronto Municipal Code Chapter 662, Licensing of Rental Renovations, and amend City of Toronto Municipal Code Chapter 441, Fees and Charges, to establish a rental renovation licence by-law in Toronto.**

Whereas under section 8 of the City of Toronto Act, 2006, the City may pass by-laws in respect of the economic, social and environmental well-being of the City, the health, safety and well-being of persons and protection of persons and property, including consumer protection; and

Whereas under section 8 of the City of Toronto Act, 2006, the City may provide for a system of licences respecting a matter within its jurisdiction; and

Whereas Council has directed a system of licences be provided which will preserve existing affordable rental housing in the City given the importance of affordable housing for the health, safety, economic, social and environmental well-being of the City and those persons residing in such living accommodations;

The Council of the City of Toronto enacts:

1. The City of Toronto Municipal Code is amended by adding the chapter set out in Schedule A to this by-law as Chapter 662, Licensing of Rental Renovations, to Part 2, General By-laws, of the City of Toronto Municipal Code.
2. City of Toronto Municipal Code Chapter 441, Fees and Charges, is amended by adding the following to Appendix C – Schedule 8, Toronto Building:

Add to: Ref	Add to: Service Fee	Add to: Description	Add to: Category	Add to: Fee Basis	Add to: Fee	Add to: Annual Adjustment
167	Licence & Permit Issuance	Rental Renovation Licence – amount for a residential rental renovation licence application	City Policy	Per Renal Unit	\$700.00	Yes

3. This by-law shall come into force on July 31, 2025.

Enacted and passed on February 5, 2025.

Frances Nunziata,  
Speaker

John D. Elvidge,  
City Clerk

(Seal of the City)

## **SCHEDULE A**

### **Chapter 662**

## **LICENSING OF RENTAL RENOVATIONS**

### **ARTICLE 1 General Provisions**

#### **§ 662-1.1. Definitions.**

As used in this chapter, except as otherwise indicated, the following terms have the meanings indicated:

**AFFORDABLE HOUSING** – Housing where the total monthly shelter cost (gross monthly rent, inclusive of utilities for heat, hydro, hot water and water) is at or below the lesser of one times the average City of Toronto rent, by dwelling unit type, as reported annually by the Canada Mortgage and Housing Corporation (CMHC), or 30% of the before-tax monthly income of renter households in the City of Toronto as follows:

- (a) studio units: one-person households at or below the 50th percentile income;
- (b) one-bedroom units: one-person households at or below the 60th percentile income;
- (c) two-bedroom units: two-person households at or below the 60th percentile income;
- (d) three-bedroom units: three-person households at or below the 60th percentile income.

**BUILDING PERMIT** – Any permit issued by the Chief Building Official under Section 8 of the Building Code Act, 1992.

**BY-LAW ENFORCEMENT OFFICER** – Any staff member employed with the City of Toronto whose job responsibilities include the enforcement of this chapter and who is designated as a provincial offences officer pursuant to the Provincial Offences Act, R.S.O. 1990, c. P.33.

**CHANGE OF USE PERMIT** – Any permit issued by the Chief Building Official under Section 10 of the Building Code Act, 1992.

**CHIEF BUILDING OFFICIAL** - The Chief Building Official appointed by the Council of the City of Toronto pursuant to section 3 of the Building Code Act, 1992 and serving as the Executive Director of Toronto Building, the building division of the City of Toronto, or their designate.

EXECUTIVE DIRECTOR, HOUSING SECRETARIAT – The division head for the City of Toronto’s Housing Secretariat Division, or their designate.

LICENCE APPLICANT - An Owner or Operator who has applied for a licence under this Chapter.

NON-PROFIT CORPORATION – Either:

- (a) a non-profit housing co-operative as that term is defined in the *Co-operative Corporations Act*, R.S.O. 1990, c. C.35; or
- (b) a non-profit corporation as defined in the *National Housing Act*, R.S.C. 1985, c. N-11.

OPERATOR – A person who owns or controls the business of operating or managing the property which contains the Rental Unit but does not include an Owner.

OWNER - The registered owner of the property where the Rental Unit is located.

QUALIFIED PERSON - a person licensed by the Ontario Association of Architects or the Professional Engineers Ontario or, where no Building Permit or Change of Use Permit is required under the Building Code Act, 1992, any other professional deemed qualified by the Chief Building Official.

RENTAL UNIT - Any living accommodation used or intended for use as rented residential premises, but does not include a room or unit in:

- (a) Residential premises licensed or similarly approved by the Government of Ontario or the Government of Canada;
- (b) Shelters operated by or on behalf of the City or a City agency which provide short-term emergency accommodation and associated services;
- (c) A building owned and/or operated by the Toronto Community Housing Corporation;
- (d) Student housing operated by a college or university;
- (e) Co-operative student residences owned or leased by a non-profit, non-share corporation and providing housing accommodation on a co-operative basis;
- (f) Hotels or motels;
- (g) A building that is subject to the Housing Services Act, 2011, S.O. 2011, c. 6, Sched. 1 or any of its regulations; or
- (h) Social housing or affordable housing that is not subject to the Housing

Services Act, 2011, S.O. 2011, c. 6, Sched. 1, but which is subject to an agreement with the City as determined by the Executive Director, Housing Secretariat.

**SOCIAL HOUSING** - Rental housing units which are owned by a Non-Profit Corporation, and which are produced or funded under government programs providing comprehensive funding or financing arrangements, whether or not in partnership with municipal government.

**TENANT** - Includes a person who pays rent in return for the right to occupy the Rental Unit.

**TENANT HANDBOOK** – the Eviction Prevention Handbook prepared by the City of Toronto, as updated from time to time, to provide information to Tenants who lease a Rental Unit in the City of Toronto available in both digital and hard copy format in several languages.

**TENANT INFORMATION NOTICE** – a notice prepared by the Chief Building Official which is to be delivered by the Licence Applicant to the Tenant in accordance with § 662-2.3 of this Chapter where a licence application has been received by the Chief Building Official with respect to the Tenant's Rental Unit and which shall include, but not be limited to, a link to the Tenant Handbook.

**TENANT'S RENTAL UNIT** – the Rental Unit leased by the Tenant at a property owned by the Owner for which a notice of termination has been delivered to the Tenant by the Owner or Operator pursuant to Subsection 50(1)(c) of the Residential Tenancies Act, 2006.

### **§ 662-1.2. Interpretation.**

- A. The Chief Building Official is authorized to administer and enforce this chapter including prescribing the format and content of any forms, plans or other documents required under this chapter.
- B. Any notice, order or other document to be provided or served by the Chief Building Official to a Licence Applicant, Owner or Operator under this chapter may be given personally to a person at the building in which the Tenant's Rental Unit is located who is in attendance at the building and apparently in control of the building or by sending the document by email or by regular mail to the last known address of the Licence Applicant, Owner or Operator on file with the City of Toronto. The receipt of a notice, order or other document by email shall be deemed to occur on the date of mailing and the receipt of a notice, order or other document by regular mail shall be deemed to occur five business days after the date of mailing.

## **ARTICLE 2**

### **Licensing**

### **§ 662-2.1. Licence required.**

- A. Where an Owner or Operator has delivered a notice of termination pursuant to Subsection 50(1)(c) of the Residential Tenancies Act, 2006 to a Tenant in order to perform repairs or renovations which require vacant possession of the Tenant's Rental

Unit, the Owner or Operator shall:

- (1) submit an application for a licence under this chapter to the Chief Building Official within 7 days of delivering the notice of termination of a tenancy pursuant to Subsection 50(1)(c) of the Residential Tenancies Act, 2006; and
- (2) not conduct or permit the conducting of any repairs or renovations to the Tenant's Rental Unit unless the Owner or Operator has been issued a valid licence under this Chapter.

**§ 662-2.2. Licence application.**

- A. A Licence Applicant shall apply for a licence by providing the Chief Building Official with all of the following at the time the application is made to the satisfaction of the Chief Building Official:
- (1) The completed licence application in a form prescribed by the Chief Building Official which shall include the following information:
    - (a) The name and contact information, including the mailing address, email address and telephone number, of the Owner and Operator;
    - (b) The address of the property where the Tenant's Rental Unit is located;
    - (c) The unit number of the Tenant's Rental Unit;
    - (d) the current rent charged for the Tenant's Rental Unit;
    - (e) the commencement date of the tenancy agreement which the Tenant signed with respect to the Tenant's Rental Unit;
    - (f) the number of bedrooms in the Tenant's Rental Unit;
    - (g) a description of the repairs or renovations to be done to the Tenant's Rental Unit; and
    - (h) the date of anticipated completion of the repairs or renovations to be done to the Tenant's Rental Unit.
  - (2) the application fee as set out in Chapter 441, Fees and Charges;
  - (3) a copy of the notice of termination of tenancy served on the Tenant pursuant to Subsection 50(1) (c) of the Residential Tenancies Act, 2006;
  - (4) a copy of the Building Permit or Change of Use Permit issued by the Chief Building Official and any other permit required to carry out the repairs or renovations to the Tenant's Rental Unit;

- (5) a copy of a report prepared by a Qualified Person stating that the repairs or renovations are so extensive or present such a danger to the health and safety of the occupant that they require vacant possession of the Tenant's Rental Unit; and
  - (6) Any other information required by the Chief Building Official.
- B. The Licence Applicant shall update the Chief Building Official within five business days if there is any change to information provided in their licence application.
- C. The Chief Building Official shall create a public record of all completed application forms which shall be posted in a manner available to the public.
- D. Despite § 662-2.2A(2), a Licence Applicant shall not be required to submit the application fee for a licence application where:
  - (1) The Licence Applicant meets the definition of operator in Municipal Code Chapter 575, Multi-Tenant Houses;
  - (2) The Licence Applicant holds a valid licence under Municipal Code Chapter 575, Multi-Tenant Houses, or has an active application for a licence under Municipal Code Chapter 575, Multi-Tenant Houses;
  - (3) The repairs or renovations are required to comply with Municipal Code Chapter 575, Multi-Tenant Houses and applicable by-laws and provincial or federal legislation; and
  - (4) Such additional criteria as may be determined by the Chief Building Official.

**§ 662-2.3. Tenant Information Notice.**

- A. Within two days of receiving a complete licence application in accordance with § 662- 2.2, the Chief Building Official shall provide the Licence Applicant with a Tenant Information Notice.
- B. Within five days of receipt of the Tenant Information Notice from the Chief Building Official, the Licence Applicant shall post the Tenant Information Notice on the door of the Tenant's Rental Unit, and the Tenant Information Notice shall remain posted on the door of the Tenant's Rental Unit until the date a licence is issued or refused by the Chief Building Official.
- C. During the first 14 days when the Tenant Information Notice is posted on the door of the Tenant's Rental Unit pursuant to Subsection B, the Licence Applicant shall provide the Chief Building Official with a photo depicting the posting of the Tenant Information Notice which shall include the date of the posting and the unit number of the Tenant's Rental Unit. The Licence Applicant will send this photograph to the Chief Building Official by email which shall confirm the date the Tenant Information

Notice was first posted on the door of the Tenant's Rental Unit.

- D. Once the Tenant Information Notice has been posted by the Licence Applicant on the door of the Tenant's Rental Unit to the Chief Building Official's satisfaction as confirmed by the photograph provided in accordance with Subsection C, the Chief Building Official may send a hard copy of the Tenant Handbook to the Tenant's Rental Unit.

**§ 662-2.4. Tenant accommodation plan and Tenant compensation.**

- A. For the purposes of this Section, the following definitions apply:

MOVING EXPENSE – compensation in the form of a one-time payment to cover the Tenant's moving costs calculated as follows:

- (a) Where the Tenant's Rental Unit has one or fewer bedrooms, the moving expense amount will be \$1,500.
- (b) Where the Tenant's Rental Unit has two or more bedrooms, the moving expense amount will be \$2,500.
- (c) The amounts in Subsections (a) and (b) will be indexed each calendar year by multiplying the previous calendar year's moving allowance by the percentage change in Statistics Canada's Toronto Consumer Price Index (All Items), as calculated by the City's Chief Financial Officer and Treasurer.

CMHC SURVEY ZONE GROUPING POST-2015 AVERAGE MARKET RENT: The most recent average rent for private apartments with a year of construction after 2015 for units with the same number of bedrooms as the Tenant's Rental Unit in the applicable CMHC Survey Zone Grouping, as found in the Canada Mortgage and Housing Corporation's (CMHC) Rental Housing Market Survey data tables for the Greater Toronto Area published on the CMHC website at the time an application is received by the Chief Building Official.

CMHC CITY-WIDE POST-2015 AVERAGE MARKET RENT: The most recent average rent for private apartments with a year of construction after 2015 across all of the City of Toronto (Zones 1-17) for units with the same number of bedrooms as the Tenant's Rental Unit, as found in the Canada Mortgage and Housing Corporation's (CMHC) Rental Housing Market Survey data tables for the Greater Toronto Area published on the CMHC website at the time an application is received by the Chief Building Official.

CMHC SURVEY ZONE GROUPING – The CMHC Rental Housing Market Survey zone grouping in which the Tenant's Rental Unit is located, either Zones 1-4 for "Toronto-Former City" or Zones 5-17 for "Rest of Toronto".



CURRENT RENT - The rent rate currently paid by the Tenant for the Tenant's Rental Unit (including utilities, only if utilities were included in the tenancy agreement with the Tenant).

- B. At least 14 days after the date the Tenant Information Notice was first posted on the door of the Tenant's Rental Unit in accordance with Subsection §662-2.3.B, the Licence Applicant shall provide the Chief Building Official with:
- (1) a declaration in a form prescribed by the Chief Building Official and signed by both the Tenant and the Licence Applicant indicating whether the Tenant has made a request in accordance with applicable law to return to the Tenant's Rental Unit or has indicated that the Tenant does not wish to return to the Tenant's Rental Unit;
  - (2) where the Tenant has made a request in accordance with applicable law to return to the Tenant's Rental Unit,
    - (a) a tenant accommodation plan which shall include, at a minimum:
      - i) arrangements for the Tenant's temporary alternate accommodation during the period of repair or renovation that are acceptable to the Tenant;
      - ii) arrangements for the Tenant's return to the Tenant's Rental Unit after completion of the repairs and renovations, including a plan for the Owner or Operator to obtain the Tenant's contact information and update the Tenant when the repairs or renovations are complete in accordance with the timelines required by applicable law;
      - iii) arrangements to pay the applicable Moving Expense; and
      - iv) a declaration signed by both the Tenant and the Owner or Operator in a form prescribed by the Chief Building Official wherein the Tenant and the Owner or Operator declare that they have agreed to the Tenant accommodation plan; or
    - (b) a Tenant compensation plan setting out arrangements for the Owner or Operator to pay the Tenant compensation in accordance with Subsection C;
  - (3) where the Tenant has indicated that the Tenant does not wish to return to the Tenant's Rental Unit, proof of payment of compensation made by the Owner or Operator to the Tenant in accordance with Subsection D.
- C. The compensation set out in the Tenant compensation plan to be paid by the Owner or Operator to the Tenant in accordance with Subsection B(2)(b) shall include:

- (1) A rent gap amount to be paid seven calendar days before the first day of each month during the period of repairs or renovation calculated as follows:

[The greater of:

The CMHC Survey Zone Grouping Post-2015 Average Market Rent; and

The CMHC City-Wide Post-2015 Average Market Rent]

Minus

Current

Rent;

and

- (2) The applicable Moving Expense.

- D. The compensation paid by the Owner or Operator to the Tenant in accordance with Subsection B(3) shall include:

- (1) A rent gap amount calculated as follows:

[The greater of:

The CMHC Survey Zone Grouping Post-2015 Average Market Rent; and

The CMHC City-Wide Post-2015 Average Market Rent]

Multiplied by three months;

and

- (2) The applicable Moving Expense.

**§ 662-2.5. Abandoned application.**

- A. Where an application for a licence has been made and the Licence Applicant has failed to meet the requirements of §662-2.4 for six months after the date the application was submitted, the Chief Building Official may deem the application to have been abandoned and cancel the application without notice.
- B. Where the Chief Building Official cancels an application, the application fee is not refundable.

**§ 662-2.6. Issuance of a licence.**

- A. The Chief Building Official shall issue a licence where the Chief Building Official is satisfied that:
- (1) the licence application is complete and in compliance with this chapter including the payment of any required fee;
  - (2) the photo of the Tenant Information Notice posted on the door of the Tenant's Rental Unit has been provided by the Licence Applicant in accordance with §662-2.3.C to the Chief Building Official's satisfaction; and
  - (3) the required declarations, Tenant accommodation plan, Tenant compensation plan or proof of compensation, as applicable, in accordance with §662-2.4 have been provided to the Chief Building Official's satisfaction.

**§ 662-2.7. Posting of the issued licence.**

- A. The Owner or Operator shall post the issued licence on the door of the Tenant's Rental Unit throughout the duration of the repair or renovation to the Tenant's Rental Unit and until such time as the repair or renovation to the Tenant's Rental Unit has been completed.
- B. Notwithstanding Subsection A, the Owner or Operator may post the licence in a location on the residential rental premises containing the Tenant's Rental Unit other than on the door of the Tenant's Rental Unit with written authorization from the Chief Building Official.

**§ 662-2.8. Refusal of a licence.**

- A. On receiving a completed licence application, the Chief Building Official may refuse to issue a licence where the Chief Building Official is satisfied that:
- (1) The Licence Applicant has not met one or more of the requirements under this chapter;
  - (2) The Licence Applicant has not complied with this chapter, applicable by-laws, or provincial or federal legislation;
  - (3) The Licence Applicant has provided information in the application or by other means that is false or misleading;
  - (4) The Licence Applicant has not paid the required licence application fee;
  - (5) The Licence Applicant has not paid any fine or court awarded costs resulting from a legal proceeding for failing to comply with this chapter; and/or

- (6) The Licence Applicant has not complied with any prohibition or other court order resulting from any legal proceeding for failing to comply with this chapter.
- B. Notice of a refusal shall be given in writing by the Chief Building Official to the Licence Applicant and shall include the reasons for the refusal.
- C. Where the Chief Building official refuses an application, the application fee is not refundable and any further licence application with respect to the Tenant's Rental Unit shall be not considered for six months from the date of notice of refusal.
- D. The decision of the Chief Building Official to refuse a licence under this section is final.

**§ 662-2.9. Revocation of a licence.**

- A. The Chief Building Official may revoke a licence with no refund of the licence application fee where:
  - (1) The licence was issued in error;
  - (2) The licence was issued on mistaken, false, incorrect or misleading information;
  - (3) The Building Permit or Change of Use Permit required for the repair or renovation to the Tenant's Rental Unit under the Building Code Act, 1992 was revoked by the Chief Building Official or where any other permit required to carry out the repairs or renovations to the Tenant's Rental Unit was revoked; or
  - (4) The Owner or Operator requests in writing that the licence be revoked.
- B. The decision of the Chief Building Official to revoke a licence under this section is final.

**§ 662-2.10. Term of a licence.**

- A. All licences issued under this chapter shall be valid for 12 months from the date the licence is issued.
- B. Where repairs or renovations take more than 12 months to complete, the Owner or Operator shall apply for a new licence prior to the end of each licence term.

**§ 662-2.11. Change of Operator or Owner.**

- A. No licence shall be transferred except in accordance with Subsection C.
- B. Where a licence has been issued by the Chief Building Official under this chapter and a new Owner or Operator has replaced an existing Owner or Operator, the new Owner or Operator shall, within 14 days of the change taking effect, provide the

Chief Building Official with:

- (1) written notice of the change; and
  - (2) an application for a new licence pursuant to §662-2.2 or an application to transfer the licence pursuant to Subsection C.
- C. Where, notwithstanding that there has been a change in Owner or Operator, there are no changes proposed to the repair or renovation of the Tenant's Rental Unit, the Tenant accommodation plan and the Tenant compensation plan, as applicable, the new Owner or Operator may file an application in a form prescribed by the Chief Building Official to transfer the licence to the new Owner or Operator wherein the new Owner or Operator shall declare that the obligations under the licence have been transferred by the previous Owner or Operator to the new Owner or Operator.
- D. Where an application to transfer a licence is made in accordance with Subsection C to the Chief Building Official's satisfaction, the Chief Building Official shall transfer the licence to the new Owner or Operator and shall provide notice of the transfer to the new Owner or Operator within five days of receipt of the application.
- E. The existing Owner or Operator shall maintain their licence in good standing, including complying with this chapter at all times, until the new Owner or Operator is issued a licence.

### **ARTICLE 3**

#### **Owner or Operator Responsibilities**

##### **§ 662-3.1. General responsibilities.**

- A. Every Owner and Operator shall act in compliance with this chapter and their licence, including the Tenant accommodation plan or Tenant compensation plan, as applicable, which shall form part of their issued licence.
- B. No Licence Applicant shall provide inaccurate, misleading or otherwise incorrect information in an application under this chapter.
- C. Every Owner or Operator shall maintain records throughout the term of a licence demonstrating compliance with the Tenant accommodation plan or Tenant compensation plan forming part of their issued licence.

### **ARTICLE 4**

#### **Offences, Entry, Orders, Remedial Action and Transition**

##### **§ 662-4.1. Offences.**

- A. Every person who contravenes any provision of this chapter is guilty of an offence and on conviction is liable to a fine of no more than \$100,000.

- B. Every person who fails to comply with a licence issued, including the Tenant accommodation plan and/or Tenant compensation plan forming part of the licence, or an order made under this chapter, is guilty of an offence and on conviction is liable to a fine of no more than \$100,000.
- C. In addition to a fine or fines provided for in § 662-4.1A or B, every person who gains an economic advantage from contravening this chapter shall be liable to a special fine in an amount equal to the fair market value of the economic advantage obtained from the non-compliance.
- D. In addition to offences referred to in § 662-4.1A and B, every person is guilty of an offence under this chapter who:
- (1) Hinders or obstructs or attempts to hinder or obstruct any person exercising a power or performing a duty under this chapter;
  - (2) Neglects or refuses to produce or provide any information or thing to any person acting pursuant to an order made under section 378 of the City of Toronto Act, 2006; and
  - (3) Knowingly makes, participates in, assents to or acquiesces in the provision of false information in a statement, affidavit, application or other document prepared, submitted or filed under this chapter.
- E. When a corporation contravenes any provision of this chapter, every director or officer who concurs in such contravention is guilty of an offence and on conviction is liable to a fine of no more than \$100,000.
- F. When a corporation fails to comply with an order or other direction made under this chapter, every director or officer who concurs in such non-contravention is guilty of an offence and on conviction is liable to a fine of no more than \$100,000.
- G. Each offence is designated as a continuing offence and is subject to, for each day or part of a day that the offence continues a maximum fine of no more than \$10,000. The total of all of the daily fines imposed for each offence may exceed \$100,000.

**§ 662-4.2. Entry to inspect.**

- A. In compliance with section 376 of the City of Toronto Act, 2006, a By-Law Enforcement Officer may enter on property within the City at any reasonable time for the purpose of carrying out inspections to determine whether the following are being complied with:
- (1) This chapter; or
  - (2) A licence, notice or order issued under with this chapter.
- B. For the purposes of an inspection under Subsection A, a By-law Enforcement Officer may:

- (1) Require, for inspection, the production of documents or things relevant to the inspection;
- (2) Inspect and remove documents or things relevant to the inspection for the purpose of making copies or extracts of them;
- (3) Require information from any person concerning a matter related to the inspection;
- (4) Be accompanied by such person or persons as the By-law Enforcement Officer determines is necessary if such person or persons possesses special or expert knowledge related to the purpose of the inspection; and
- (5) Make examinations or take tests, samples or photographs necessary for the purposes of the inspection.

**§ 662-4.3. Orders to comply.**

- A. A By-law Enforcement Officer who finds a contravention of this chapter may make one or more orders requiring discontinuance of the contravening activity or to do work to correct the contravention under section 384 or 385 of the City of Toronto Act, 2006.
- B. If the City is unable to effect service under this chapter or the delay necessary to give an order would result in circumstances that endanger the health or safety of any person or similarly serious consequences, a placard stating the terms of the order and placed in a conspicuous place on or near the property shall be deemed to be sufficient notice to the person to whom the order is directed.

**§ 662-4.4. Remedial action.**

- A. If a person fails to do a matter or thing required under this chapter, including a matter or thing required by an order made under this chapter, the Chief Building Official or persons acting on their instructions, may enter on public property at any time or enter private property at any reasonable time for the purpose of doing the matter or thing at the person's expense.
- B. Under section 386 of the City of Toronto Act, 2006, the City may recover the costs of doing the matter by action, or the costs may be added to the tax roll and collected in the same manner as property taxes.