

130 Merton Street - Designation of a Portion of the Property used by Senior Peoples' Resources in North Toronto as a Municipal Capital Facility

Date: March 13, 2026

To: General Government Committee

From: Chief Financial Officer and Treasurer

Wards: Ward 12 – Toronto-St. Paul's

SUMMARY

This report seeks City Council's authority to adopt the necessary By-law to designate a portion of the property owned by Brigham Holdings Inc., leased to the City, and used by Senior Peoples' Resources in North Toronto (SPRINT), as a Municipal Capital Facility, and to provide an exemption from municipal and education taxes. The Municipal Capital Facility Agreement authorized by the By-law will provide a tax exemption for Unit 600, comprising approximately 10,295 square feet, located at 130 Merton Street.

The Senior Peoples' Resources in North Toronto (SPRINT) located at 130 Merton Street, Suite 600 is a non-profit community support service agency offering a wide range of practical and low-cost services to seniors and their caregivers. The space is used as a community centre to offer home care services, house calls, transportation services, etc. to seniors living independently in the surrounding neighbourhood.

RECOMMENDATIONS

The Chief Financial Officer and Treasurer recommends that:

1. City Council pass a By-law pursuant to section 252 of the *City of Toronto Act, 2006*, providing authority to:

a. enter into a Municipal Capital Facility Agreement with Brigham Holdings Inc., the landlord, which leases approximately 10,295 square feet at 130 Merton Street, Suite 600 (the "Leased Premises") to the City of Toronto, used as a community centre; and

b. exempt the Leased Premises from taxation for municipal and school purposes, with the tax exemption being effective from the latest of:

- (i) the commencement date of the Lease,
- (ii) the date the Municipal Capital Facility Agreement is entered into, and
- (iii) the date the Tax Exemption By-law is enacted.

2. City Council declare that the municipal capital facility detailed in Recommendation 1 is for the purposes of the City and is for a public use.

3. City Council direct the City Clerk to give written notice of the By-law to the Minister of Finance, the Municipal Property Assessment Corporation, the Toronto District School Board, the Toronto Catholic District School Board, le Conseil scolaire Viamonde, and le Conseil scolaire catholique MonAvenir.

FINANCIAL IMPACT

The annual property taxes on 10,295 square feet of space (currently taxable) occupied by Senior Peoples' Resources in North Toronto (SPRINT) are estimated at approximately \$22,755, comprised of a municipal portion of \$13,955 and a provincial education portion of \$8,800 based on 2025 Current Value Assessment (CVA) and 2025 tax rates.

As shown in Table 1 below, providing a property tax exemption for 10,295 square feet of space at 130 Merton Street will result in a net annual reduction in property tax revenue to the City of approximately \$13,955, representing the municipal portion of taxes that is currently payable that will no longer be collected once the leased premises are designated as a Municipal Capital Facility. The provincial education portion of property taxes of \$8,800 will no longer be required to be remitted to the province once the exemption for the leased premises takes effect.

Table 1: Annual Financial Implication of Property Tax Exemption - 130 Merton Street, Suite 600

Location	Municipal Taxes	Education Taxes	Total Property Taxes
130 Merton Street 1904-10-3-060-05500	\$13,955	\$8,800	\$22,755
Total Amounts Payable if Exempt	\$0	\$0	\$0
Reduction in Municipal Tax Remitted			\$13,955
Reduction in Education Taxes Remitted			\$8,800

DECISION HISTORY

At its June 8 and 9, 2021 meeting, City Council adopted item MM34.50 [Relocation of Existing Community Space Tenant to Accommodation Housing Now Development at 140 Merton Street - by Councillor Josh Matlow, seconded by Councillor Mike Layton](#) to enter into a new Community Space Tenancy sublease with Senior Peoples' Resources in North Toronto Incorporated. The sublease is based on substantially the same terms and conditions as their current Community Space Tenancy lease at 140 Merton Street.

The community space at 130 Merton Street will facilitate the temporary relocation of Senior Peoples' Resources in North Toronto's operations during the redevelopment of the City-owned property at 140 Merton Street.

COMMENTS

Municipal Capital Facility Designation

Section 252 of the City of Toronto Act, 2006 allows City Council to exempt from taxation for municipal and school purposes, land (or a portion of land) where a Municipal Capital Facility is or will be located. The exemption may be granted once the City enters into an agreement with the landlord or tenant for the provision of a Municipal Capital Facility.

Ontario Regulation 598/06 prescribes City community centres as an eligible use for the purpose of section 252.

Upon the passing of the By-law authorizing the agreement and the tax exemption, the City Clerk must give written notice of the By-law to the Minister of Finance, the Municipal Property Assessment Corporation and the Secretary of any affected school board(s).

CONTACT

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SIGNATURE

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