



Order under Section 135 Residential Tenancies Act, 2006

Citation: Rowe v Johnstone, 2026 ONLTB 28326

Date: 2026-04-08

File Number: LTB-T-088306-25

In the matter of: 12, 4899 PLANK ROAD
BAYHAM VIENNA ON N0J1Z0

Between: Richard Rowe Tenant

And

Ian Johnstone Landlord

Richard Rowe (the 'Tenant') applied for an order determining that Ian Johnstone (the 'Landlord') collected or retained money illegally.

This application was heard by videoconference on April 2, 2026.

The Landlord, the Landlord's Legal Representative Kevin Kok and the Tenant attended the hearing.

Determinations:

1. As explained below, the Tenant did not prove the allegations contained in the application on a balance of probabilities. Therefore, the application is dismissed.
2. It is undisputed that the Tenant paid the Landlord \$1,353.88 on April 22, 2025 for the period March 18, 2025 to December 31, 2025. This amount represented a pro-rated portion of the municipal taxes that the Tenant agreed to pay the Landlord pursuant to the lease agreement (\$1,710.24 per annum).
3. The Tenants application rises from subsection 134(1)(a) of the Act, which states the following:

Unless otherwise prescribed, no landlord shall, directly or indirectly, with respect to any rental unit,

(a) Collect or require or attempt to collect or require from a tenant, prospective tenant or former tenant of the rental unit a fee, premium, commission, bonus, penalty, key deposit or other like amount of money whether or not the money is refundable

4. Section 17 of O.Reg 516/06 defines payments that are exempt from subsection 134(1) of the Act, and are therefore permissible for the landlord to collect from a tenant. For this application the relevant exemption is:
 9. Payment of an amount to reimburse the landlord for property taxes paid by the Landlord with respect to a mobile home or land lease home owned by the tenant.
5. The Landlord testified that the amount the Tenant pays under the terms of the lease includes the property tax for the land as well as the property tax for the mobile home.
6. It is undisputed the lease agreement explicitly states the Tenants "shall... pay the Tenant's apportioned share of 'municipal taxes and charges' as that term is defined in the RTA and in accordance with the Landlord's calculation...the Tenant shall reimburse the Landlord for property taxes levied with respect to the rental unit as permitted by s.134 of the RTA. The Tenant shall pay any additional taxes levied... in respect of the Tenant's Home of the Rental Unit... the municipal taxes...payable by the Tenant hereunder shall be calculated by the Landlord and paid by the Tenant."
7. Despite the explicit terms of the lease agreement, the Tenant disputes that they owe the full amount of the taxes to the Landlord and assert that the portion he pays are higher than other Tenants within the mobile home park. The Tenant submits that the higher amount is prohibited and an illegal charge.
8. Having heard and considered the evidence and submissions of both parties, and considered the Act and Regulations, I find that reimbursement of the property taxes paid by the Landlord is permissible. I find that the Tenant agreed to pay the taxes as calculated by the Landlord under the terms of the lease. As taxes are an exempt charge under O. Reg 516/06, I find the Tenant has not proven the amount charged by the Landlord is illegal or above the amount that he owes. The Tenant failed to provide sufficient evidence to demonstrate that the amounts charged were calculated or apportioned incorrectly by the Landlord.
9. Therefore, the Tenant's application is dismissed.

It is ordered that:

1. The Tenant's application is dismissed.

April 16, 2026
Date Issued

Sean Ramage
Member, Landlord and Tenant Board

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If you have any questions about this order, call 416-645-8080 or toll free at 1-888-332-3234.