



# NEWSLETTER

November 2006

www.EOLO.ca

## OTTAWA CANDIDATES FOR MAYOR SPEAK ON ISSUES OF IMPORTANCE TO RESIDENTIAL LANDLORDS

Historically the most significant regulations that affect our industry are mostly provincial, i.e. the landlord-tenant rules and rent control rules found in the Tenant Protection Act (soon to be replaced by the Residential Tenancy Act.) However, the municipal level of government has become more important to our industry. The pending reforms to the Municipal Act will continue the trend to give the City more responsibilities and powers. Even now, the City has significant effects on landlords and on how we can operate our properties.

On Monday November 13<sup>th</sup>, residents of the City of Ottawa will elect a Mayor and City Council that will govern us for the next 4 years. All individuals who have an interest in the rental housing industry and vote in Ottawa should carefully consider their choices when they approach the ballot box.

As a policy, the Eastern Ontario Landlord Organization does not endorse candidates for political office. However as a service to our members and to others in the industry, EOLO asked each of the three major mayoralty candidates for their position on issues of interest to landlords.

Property taxes and housing policy are our key City issues, and licensing may become very important. City Council also seeks to influence provincial policies and funds numerous housing agencies to help tenants.

On each topic we set out some background, what the candidates told EOLO, and a concluding comment by EOLO.

### Property Taxes

One of the unfair aspects of the property tax system is that multi-residential property pays a much higher tax rate than a single family house.

When the province made the City responsible for property tax policy in 2001, the ratio of multi-unit tax to single family tax was 2.37 to 1. Since then, Ottawa City Council has taken gradual steps to reduce the tax ratio on multi-residential properties. In 2006, City Council reduced the tax ratio from 2.152 to 1.80. (The municipal tax rate charged to apartments is now 80% higher than the residential tax rate, rather than 115.2% higher.)

We asked the candidates what was their view on the appropriate level of multi-residential tax ratio, and how quickly it should be moved to that level.

Bob Chiarelli responded that:

*I have long believed that the current level of multi-*

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## Residential Tenancies Act to come into force Jan.31/07 Government finalizing regulations

The Provincial Government recently announced that the Residential Tenancies Act will come into force on January 31, 2007. The Ontario Rental Housing Tribunal will be replaced by the

Landlord and Tenant Board on that date. Applications filed under the Tenant Protection Act prior to January 31, 2007,

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will continue to be heard under that legislation but with some of the changes brought in under the RTA. For instance

- for eviction applications
  - no default orders will be issued (after January 30),
  - adjudicators will be required to consider a tenant's circumstances when deciding to grant an eviction
  - for non-payment of rent applications, tenants can bring up any landlord-tenant issue and the adjudicator can award the tenant remedies if they find the landlord to be in breach

ator can award the tenant remedies if they find the landlord to be in breach

- tenants can void an eviction order up until the time the Sheriff actually enforces the eviction
- for AGI applications, the adjudicator will dismiss all or part on an application if there are serious maintenance issues or outstanding work orders

The government is still working on finalizing regulations for the Residential Tenancies Act.

EOLO will be holding educational seminars after the regulations are finalized. Details about those seminars will be announced shortly.

## EOLO Networking and Information Event—FALL 2006

On the evening of Nov 7th, EOLO held its latest information and networking event for our landlord and associate members at the Centurion Conference and Event Center.

In an informal setting, our members were able to discuss the comings and goings of the rental housing industry and how the most successful residential landlords are planning for the incoming Residential Tenancies Act.

Landlord members were able to learn more about the products and services provided by our sponsors and other EOLO associ-

ate members.

In the near future, EOLO will be distributing its first supplier's guide listing our associate members' products and services. We expect that our landlord members will keep this guide close at hand when landlords are in the process of making purchasing decisions.

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*residential tax ratio is unfair, going as far back as my 18 years as a commercial lawyer. As Mayor I have been working hard to move the ratio towards an equitable level... More of course needs to be done.*

Larry O'Brien's team responded that

*This apparent unfairness with multi-residential taxes bears further examination, and if appropriate, resolution within a reasonable time frame.*

Alex Munter's response to our question was:

*During the late 1990s property taxes on landlords went down while rents increased dramatically. I support reducing multi-residential taxes as long as it can be demonstrated that tenants will benefit.*

While a City Councillor, Mr. Munter opposed the reduction of the tax ratio on multi-residential property. Even though landlords are required by law to provide rent reductions when the building's taxes decrease, Mr. Munter argued that the benefits go to landlords rather than tenants, because "the so-called Tenant Protection Act" "allows landlords to charge whatever they like on turnover."

While landlords send the tax money to the City, tenants ultimately pay the property taxes on the buildings they live in. Under 30 years of rent control, increased property taxes have allowed increased rents. Since 1998, **decreased property taxes have meant mandatory, automatic rent reductions.** **Over the past few years,** tenants in Ottawa have received millions of dollars in tax relief.

## Housing Policy

The City has responsibility for social housing, and oversees some 25,000 social housing units. The City has a plan to build 500 additional units for social housing per year.

In 2002 and 2003 no new social housing was built. In 2004 and 2005, the City organized the construction of 410 brand new social housing units at an average cost of \$144,000 per unit.

Even after throwing in \$68,000 in capital subsidies per unit, the government still needs to spend another \$3,000 to \$5,000 per unit per year to allow the units to be rented to low-income tenants at rents they can afford.

The smarter idea is for government to provide housing allowances directly to tenants to help them pay for the rental units they choose. Instead of wasting money trying to make a brand new apartment affordable to a handful of social housing tenants, governments could provide meaningful assistance to

thousands of low income tenants, who now rent units in the private rental market.

EOLO asked the candidates about their position on subsidizing new construction and on portable housing allowances.

Mr. Chiarelli's responded:

*We will need a number of different methods to achieve maximum results. Subsidizing new units is one way (and I think we should be doing this as a public-private partnership). I am certainly open to the idea of portable housing allowances.*

Mr. Munter responded that:

*Housing allowances can be a short-term tool to assist with temporary affordability issues. However, I believe that the real need is for permanent, affordable housing that will be available over the long term and not just when vacancy rates are high.*

*... I support the spending and collaboration of all three levels of government to support the construction and/or purchase and renovation of housing for low-income households ... I would support shelter-housing allowances as one element of a comprehensive national housing strategy to be funded by the federal and/or provincial governments and to be used where it would be a cost-effective response. Such an income supplement should not be funded through the property tax base.*

In response to EOLO's survey, Larry O'Brien's team stated that Mr. O'Brien is:

*... in favour of providing the best possible services to the people of Ottawa at the least possible cost. He is also in favour of harnessing the productivity and cost-effectiveness of the private sector.*

## Licensing

Currently, the City can and does license rooming houses. Under the pending Municipal Act reforms, the City will gain the power to license any business, including any or all residential rental property operations. The City will be able to impose rules about what landlords can and cannot do. The City could also create an extensive inspection program to enforce those rules, and collect the cost of the enforcement arm as license fees. We asked the candidates for their position on licensing rental housing providers, and if so, their position on accreditation.

Mr. Chiarelli responded:

*As a partner with the owners and managers of rental units, I want to work with you on the best ways of*

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achieving our common objectives. Earlier this year I created the Mayor's Cutting Red Tape Task Force, and I will ask them to explore the issue of licensing rental housing providers using an industry accreditation program. We should minimize the layers of bureaucracy necessary to get what's needed.

Mr. O'Brien's campaign team stated that:

Generally Mr. O'Brien is in favour of less regulation, not more. He will work with affected groups before imposing any more red tape.

Mr. Munter acknowledged that:

Most landlords in Ottawa provide decent and well-maintained accommodation to the 40% of our citizens who are renters. To introduce a licensing requirement in order to address deficiencies on the part of a few strikes me as unnecessary.

Mr. Munter went on to write that he does not support licensing rental housing providers at this time and "...should a mechanism to increase control over rental housing providers be needed, an accreditation program would be worth examining as a preferred alternative to licensing."

## Provincial policies

On January 13, 2003, while Alex Munter chaired the City's Health Recreation and Social Services Committee, the committee endorsed a motion from the Poverty Issues Advisory Committee urging Ottawa City Council to petition the Province to impose a two year rent freeze. Mr. Munter voted for the motion both at the committee and at Council, where the motion was defeated by a vote of 17 to 4. Mayor Chiarelli voted against the motion. Mr O'Brien did not hold public office at the time.

The minutes of the January 13, 2003, meeting read:

The Committee Chair, A. Munter, thanked everybody for participating in the debate. He said the presentations and the discussion would send an important message to the development industry, and that is you reap what you sow. The industry was successful in getting rid of rent control, of restricting development charges, getting lower property taxation in terms of the education mill rate. Society was told this would generate a lot of affordable housing development but this has not been the case. Chair Munter said there is less rental housing and certainly less affordable housing. While the rent freeze is not a solution, it addresses the fact that public policy over the last eight years has dramatically and catastrophically failed and that something else

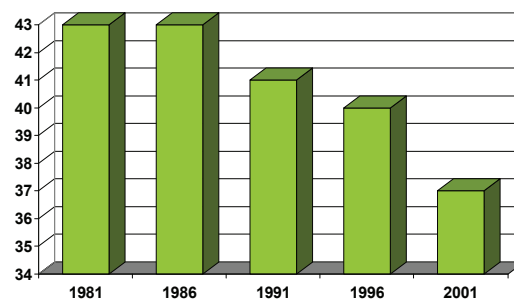
needs to be done.

EOLO takes issue with the notion that government policy worsened the situation of renters between 1995 and 2003. We would agree that the cuts to welfare rates in 1996 made low income people worse off in the short term. However, the partial freeing of the rental market by vacancy de-control, resulted in the revitalization of the market. Coupled with relatively low interest rates, short term increases in some upper end market rents led to an exodus of higher income households from the rental market, providing many move-up opportunities for renters.

As the chart below shows, rents as a percentage of average per capita income in Ontario have been steadily declining since 1986, both before and during the eight year period referred to by Mr. Munter. Average gross rent represented 43 percent of per capita income in Ontario in 1981, but had dropped to 37 percent in 2001. This change represents a significant trend toward improvement in the affordability of rental housing.

Ironically, this improvement extended to the low-income fami-

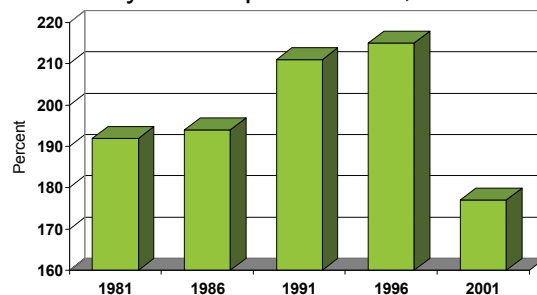
Average Gross Rent Percent of Average Per Capita Income Ontario



Source: FRPO based on Census and Statistics Canada data.

lies after 1996, but not before. The chart below compares average rents to lowest quintile family income on a per capita basis. Although housing affordability worsened in the 1986 to

Average Rent Vs. Lowest Quintile Family Per Capita Income, Ontario



Source: FRPO based on Census and Statistics Canada data.

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## Rent Reductions

### RENT REDUCTION NOTICES

In early October, the City of Ottawa issued rent reduction notices to thousands of tenants in dozens of properties.

Due in large part to the work of the Eastern Ontario Landlord Organization (EOLO), the City of Ottawa agreed to reduce the tax burden for multi-residential buildings. Until 2006, multi-residential buildings paid more than twice the rate of residential homes. It is a regressive tax that cannot be justified.

Tax savings have to be passed through to tenants. However EOLO has been lobbying hard for tax decreases on multi-residential property because our Board of Directors believes that in the long run those decreases are advantageous to landlords, as well as to tenants.

It is extremely important that all landlords across the City give the tenants the rent reductions they are entitled to at December 31, 2006. If landlords do not give those rent reductions, some local politicians may try to use it as an excuse to avoid taking the necessary steps to bring about tax fairness for all.

Under provincial legislation, tax decreases of more than 2.49% requires rent reductions. In addition, thirteen of Ottawa's most prominent landlords agreed to go above and beyond their legal duty by passing through even those tax decreases less than 2.49% as residential rent reductions. As a result, thousands more will receive rent reductions.

#### Rent Reduction Notices

Under s. 136 of the Tenant Protection Act (and under s. 131 of the Residential Tenancies Act), the rent for a rental unit is automatically reduced where there is a year over year reduction in municipal property taxes for a residential complex that exceeds **2.49%**. **A Notice of Rent Reduction will be issued to both landlords and tenants** for those residential complexes containing seven or more rental units where a tax decrease exceeds 2.49%. Notice are not sent to buildings with less than seven rental units, but the automatic rent reductions rules still apply.

#### Failure to Reduce the Rent

Where there has been such a tax decrease, landlords must reduce the rent to all the residential tenants or risk being found guilty of an offence for charging rent in an amount greater than that permitted under the Act.

After January 31, 2007, a person who is guilty of an offence may be fined up to \$25,000. A corporation that is guilty of an offence may be fined up to \$100,000.

#### Calculating the Amount of the Reduction

The **tax** reduction percentage is multiplied by 20% to determine the **rent** reduction percentage. That percentage reduction applies to the total rent of every residential unit in the

complex (including parking and any other separate charges). For example, if a landlord's property taxes are decreased by 5%, then the tenant's rent will be reduced by 1% (5% times 20% = 1%). If the tenant is paying \$750.00 per month, the rent would be reduced by \$7.50 to \$742.50 per month.

#### Timing

Rent reductions will take effect on December 31<sup>st</sup> of the year in which the decrease was experienced. This means that **if a building has experienced a tax decrease from 2005 to 2006 which was more than 2.49%, then the rent for the rental units must be decreased on December 31, 2006.**

#### Application to Vary the Rent Reduction

If the property's 2006 taxes were less than 20% of total revenue (grossed up for any vacant units), the rent reductions as set out in the City's notices will be greater than the actual property tax decrease received for the building. In that case, the landlord can **apply to the ORHT or to the Landlord and Tenant Board** to vary the rent order. A landlord can only change the percentage rent reduction if they obtain an order; otherwise the reduction calculated by the City applies.

#### More Information

EOLO sent information packages to all our members and to numerous other landlords setting out the rules about tax driven rent reductions. If you would like a copy of that package, please contact David Lyman at (613) 235-0101.

## CANDIDATES FOR MAYOR SPEAK...

*(Continued from page 4)*

1996 period, it improved dramatically for low-income families between 1996 and 2001. (Flat rents and rising incomes since 2001 will have improved affordability even more since then.)

Affordability is now much better than it was in 1996, despite Mr. Munter's statement to the contrary.

### Conclusion

Landlords should think carefully about the interests of the City as a whole and our own interests, and how to vote to ensure that Ottawa's next Mayor will provide reasonable treatment to private landlords.

# Social Housing Report

On the municipal campaign trail, a number of candidates have lamented long waiting lists for social housing. At least one candidate stated that there are 11,500 families on Ottawa's social housing waiting list. This is an highly inflated and erroneous figure that is often thrown about by social housing advocates.

As of January 1, 2006 (the latest known reported numbers), there are 9,922 households on the waiting list for social housing. In the past 2 years, Ottawa's social housing waiting list has shrunk by about 15%.

One should also note that not all households on the waiting list are families, many are single unattached individuals. There are **less than 5,000 families on the social housing waiting list**. Of these families, not all have children. Some families are made up of two able-bodied young people.

As well, many of the households on the waiting list are already living in subsidized housing. Last year about 2,400 households, or close to 25% on the social housing waiting list are on the list because the household wants to move from one social

housing unit to another.

Ottawa is doing very well compared with other large municipalities in Ontario in terms of the length of wait for social housing. Table 1 sets out data obtained from a survey commissioned by the Ontario Non-Profit Housing Association along with information from Provincial reports.

In previous years we heard screaming about the need to build more social housing because waiting lists were growing. However, now that waiting lists are shrinking we are still hearing the same screams.

Ottawa's social housing **waiting list shrunk by 15%** in the last two years. This reduction is 3 times higher than Toronto and 10 higher than the Provincial average.

The wait times for those seeking to move into social housing (or transfer from one subsidized unit to another) in Ottawa are much lower than other large municipalities. Meanwhile, Ottawa continues to spend more on social housing than any other municipality, in many cases spending 2 to 3 times as much as other cities spend (See Table 2 - next page).

Service Manager	Active Households on Waiting List (incl. single individual households) 2006	Increase in Waiting List from 2004 (a negative number is a decrease)	Families on Waiting List 2006	Time Seniors wait for housing	Time Singles wait for housing	Times Families wait for housing
Windsor	2,168	19.4%	1,045	1-3 mo	4-6 yrs	1-5 yrs
Durham	4,543	16.9%	1,148	unavailable	unavailable	unavailable
Niagara	4,201	7.9%	1,713	6-12 mo	3-4 yrs	2 yrs
Peel	14,101	4.6%	8,405	3-7 yrs	7-10 yrs	6-12 yrs
Simcoe	2,479	-0.4%	810	10 yr	10 yr	2- 3 yrs
York	5,462	-2.3%	1,969	3-5 yrs	8 yrs +	3 - 5 yrs
Peterborough	1,502	-2.5%	496	8yrs	15yrs	5 yrs
ONTARIO	122,426	-3.0%	53,759			
Toronto	48,041	-4.5%	21,122	7 yrs	7 yrs	8.5 yrs
Ottawa	9,922	-15.5%	4,997	2 yrs	4.5 yrs	4.5 yrs

**Table 2: 2005 Social Housing Expenditures per Capita**

Service Manager	Expenditures
Ottawa	\$275
Toronto	\$242
Windsor	\$239
Peterborough	\$202
Sudbury	\$185
Hamilton	\$179
<i>ONTARIO AVERAGE</i>	<i>\$162</i>
Peel	\$159
York	\$157
London	\$114
Simcoe	\$113
Waterloo	\$111
Niagara	\$108
Halton	\$107
Durham	\$104

Remember the  
2007 Guideline rent  
increase is 2.6%

Ottawa has one of the lowest rates of tenants who are paying more than 30% of their household income on rent.

Furthermore, Ottawa has a relatively low number of households that are paying 40% or 50% of their income on rent.

According to Statistics Canada data, out of all the major CMAs in Ontario, the City of Ottawa has the second lowest incidence of tenants who pay more than 50% of their income on rent and the second lowest incidence of tenants who pay between 40 and 49% of their income on rent.

**Table 3: Tenant Households paying more than 30%, 40% or 50% of household income on rent**

Municipality	more than 30%	40 to 49%	50% and over
Thunder Bay	45.9%	21.2%	8.6%
St. Catharines-Niagara	45.6%	21.5%	8.5%
Greater Sudbury	44.6%	22.2%	7.3%
London	44.3%	22.3%	8.2%
Hamilton	43.8%	20.7%	8.6%
Windsor	43.3%	22.2%	8.0%
Oshawa	42.7%	19.9%	7.8%
Toronto	42.2%	20.0%	7.2%
<b>Ottawa</b>	<b>37.3%</b>	<b>17.4%</b>	<b>7.1%</b>
Kitchener	36.6%	17.2%	6.6%

## CFAA at the National Round Table on Homelessness

On Sept 13, 2006, CFAA President John Dickie represented CFAA at the Round Table on Homelessness called by the Housing and Homelessness Branch (HHB) of the federal government to discuss the possible continuation of the National Housing Initiative (NHI). This topic is of considerable importance to the rental housing industry.

The Round Table participants included about 25 representatives of the social service sector, 10 representatives of housing agencies, such as the BC Non-Profit Housing Association, and 5 academics. Some 20 representatives of various government departments also attended as observers, including the Research Director of CMHC. Apart from the Calgary Homeless Foundation, CFAA was the only group in attendance which includes or consists of private rental housing providers.

The consensus of all those in attendance was that the homelessness initiative and funding should continue. CFAA and our member associations support measures to alleviate the conditions of the homeless, and to deal with the root causes of homelessness, namely addictions, mental health problems and intra-family abuse.

There was also complete consensus on the continuation of the Supported Communities Partnership Initiative (SCPI) models. Under those models social groups are drawn together in each community. The groups work together to make an inventory of the community's current programs and current needs, and then create a plan to develop the missing but needed services based on the priority of the need. CFAA supports the SCPI program, which has seen much success across Canada in dealing with the homelessness issue. It is referred to as an example of "joined-up thinking", since part of the purpose is "to break down silos", and to help all program managers to see the problem and solutions as a whole.

Differences of opinion occurred on two fronts. Many of those in attendance considered that the HHB should also seek joined-up thinking and action among the headquarters of federal departments whose issues relate to homelessness. Those departments include the immigration department, Correctional Services Canada and numerous other agencies and departments. CFAA believes that approach will add counter-productive bureaucracy and delays.

The second area of disagreement is that some groups feel that SCPI and the NHI programs should address housing affordability. They consider the level of rents to be one of the root causes of homelessness. CFAA disagrees. We and others consider that the homelessness funding should all be spent on prevention or direct assistance to the homeless, i.e. harm reduction, treatment, counselling programs, shelters and special needs housing, not on so-called affordable housing generally.

How does homelessness impact on the rental housing industry? Homelessness creates a false public impression of the housing situation in our communities. Some members of the public see homeless people on the streets, and say that the cause is a shortage of affordable housing because "the rental market isn't working".

Landlords know that, absent unduly restrictive government regulations and unfair taxation, the private market can provide very affordable and suitable accommodation in rooming houses, accessory suites, private room rentals and existing buildings, but the critics don't realize that it is the regulations and unfair taxation that get in the way, not the market. For new construction, government development charges and conditions (like parking requirements and minimum unit sizes) drive up costs. Then instead of blaming the regulations, charges and conditions, critics blame developers and landlords for not renting units at below the costs.

By misdirecting public policies away from addressing the root causes of homelessness towards misguided rent controls and supply restrictions, governments reduce the efficiency of the private rental housing market and its responsiveness to effective demand for housing.

Given the inevitable budget constraint on NHI funding, CFAA recommends that all the funds be directed to harm reduction and treatment programs. The CFAA Board encourages you to support the National Housing Initiative and SCPI. We ask you to encourage the federal decision makers to continue the programs, and to continue to limit them to harm reduction, and treatment to help people move out of homelessness.

*ELOL is proud to support CFAA as one of 16 member associations across Canada. For more info visit [www.cfaa-fcapi.org](http://www.cfaa-fcapi.org).*

### CFAA Allied Members



Canada Trust



# CFAA Report: Obtaining Income Tax Fairness for Rental Property

By John Dickie, President, CFAA

Changes to federal tax policy over the past 30 years have resulted in a major decline in investment in purpose-built private rental housing. Some of the changes have resulted in the rental housing industry being treated unfairly in comparison to other industries. Investment in existing buildings and new construction has declined significantly as a result. This has led to inadequate investment in the existing stock in many markets.

We believe that a healthy rental market contributes greatly to our national well-being and economic prosperity. Among other benefits, an ample supply of low-cost rental units assists in labour mobility, both between and within provinces, and makes life better for people with low incomes.

More equitable tax policies will benefit landlords, tenants, industry suppliers and taxpayers. CFAA is pressing for the federal government to:

- Restore rollover provisions for capital gains when rental properties are sold and replacement properties are bought;
- Allow the deferral of recapture of the capital cost allowance when rental properties are sold and replacement properties are bought;
- Eliminate the GST on rental housing operations, or at least improve the GST self-supply rules;
- Allow rental housing to qualify for small business tax treatment;
- Allow CCA deductions against other income; and
- Increase the rate of capital cost allowances.

Governments say they want affordable housing, but through discriminatory tax rules they often tax rental housing more than other goods or services. We believe our governments should put their money where their mouth is, and improve the tax treatment of rental property.

At CFAA's Annual Conference and AGM in June of this year, the CFAA Board reviewed CFAA's priorities for 2006-2007. Due to the current federal political environment, the CFAA Board has decided to re-orient CFAA's efforts mostly toward the various tax issues facing landlords.

## Housing policy

However CFAA will not be ignoring housing policy. Like EOLO, CFAA promotes portable housing allowances because they

- use the existing economical housing stock, rather than newly built (and therefore expensive) housing;
- allow tenants to choose where they will live;
- achieve income mixing without the cost of subsidizing middle income tenants;
- allow the available funding to be spread more equitably among more low income tenants;
- allow flexibility in program design to respond to different regional circumstances;
- allow tenants to keep their housing assistance when they move to take a new job (which is very good for the economy);
- can be administered at very low cost; and
- can easily be used in rural areas and small towns where there are no large rental buildings.

CFAA looks forward to continuing to advance the interests of landlords at the federal level. We work closely with provincial associations, including EOLO, since the rental housing and tax policies of all levels of government interact in many ways.

*EOLO is pleased to support CFAA as one of 16 member associations across Canada. Together, our members own or manage more than 1,000,000 rental homes. CFAA is the sole national organization representing the interests of Canada's \$30 billion rental housing industry. For more information, go to [www.cfaa-fcapi.org](http://www.cfaa-fcapi.org).*

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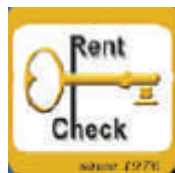
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*If you have any questions about the issues raised in this bulletin, please contact John Dickie (Chair) or David Lyman (Vice-President) at 235-0101, or Luigi Caparelli (President) at 723-6169.*

*Please contact David Lyman at (613) 235-0101 to discuss advertising opportunities.*