

2. Chapter 771, Taxation, Third Party Sign Tax, of the City of Toronto Municipal Code is amended by replacing the definition of Annual Increase contained within section 771-2 with the following:

ANNUAL INCREASE - The previous year's tax rate multiplied by the percentage change in Statistics Canada's Toronto Consumer Price Index (*All Items*), as calculated by the Chief Financial Officer.

3. Chapter 771, Taxation, Third Party Sign Tax, of the City of Toronto Municipal Code is amended by adding the following subsection as subsection 771-6.1B:

B. For purposes of tax assessed as payable in respect of an owned third party sign for a calendar year commencing on or after January 1, 2019, every third party sign shall be designated as belonging to a sign class in accordance with the following:

(1) Class I:

- (a) Ground signs, or fuel pump signs, only displaying static copy with an aggregate sign face area of less than or equal to 15 square metres;
- (b) Wall signs, topiary wall signs, overhanging structure signs, window signs, or projecting signs displaying static copy, or mechanical copy, with an aggregate sign face area of less than or equal to 15 square metres; and
- (c) Topiary signs displaying static copy, or mechanical copy, with an aggregate sign face area of less than or equal to 45 square metres;

(2) Class II:

- (a) Ground signs, fuel pump signs, only displaying static copy with an aggregate sign face area greater than 15 square metres and less than 45 square metres;
- (b) Ground signs, or fuel pump signs, displaying mechanical copy, in whole or in part, with an aggregate sign face area of less than or equal to 25 square metres;
- (c) Topiary signs displaying static copy, or mechanical copy, with an aggregate sign face area greater than 45 square metres;
- (d) Wall signs, topiary wall signs, overhanging structure signs, window signs, or projecting signs only displaying static copy with an aggregate sign face area greater than 15 square metres but less than 45 square metres;

- (e) Wall signs, topiary wall signs, overhanging structure signs, window signs, or projecting signs displaying mechanical copy, in whole or in part, with an aggregate sign face area greater than 15 square metres but less than 45 square metres;
 - (f) Roof signs displaying static copy, or mechanical copy, with an aggregate sign face area less than or equal to 25 square metres; and
 - (g) Electronic wall signs and Electronic ground signs with an aggregate sign face area less than or equal to 5 square metres;
- (3) Class III:
- (a) Ground signs, or fuel pump signs, displaying mechanical copy, in whole or in part, with an aggregate sign face area greater than 25 square metres but less than or equal to 45 square metres;
 - (b) Roof signs displaying static copy, or mechanical copy, with an aggregate sign face area greater than 25 square metres but less than 45 square metres;
 - (c) Electronic wall signs with an aggregate sign face area greater than 5 square metres but less than or equal to 25 square metres;
 - (d) Overhanging structure signs, or projecting signs, only displaying static copy with an aggregate sign face area greater than 15 square metres but less than 45 square metres; and
 - (e) Overhanging structure signs, or projecting signs displaying mechanical copy, in whole or in part, with an aggregate sign face area greater than 15 square metres but less than 45 square metres;
- (4) Class IV:
- (a) Ground signs, or fuel pump signs displaying static copy, or mechanical copy, with an aggregate sign face area greater than 45 square metres;
 - (b) Wall signs, topiary wall signs, overhanging structure signs, window signs, or projecting signs only displaying static copy with an aggregate sign face area greater than 45 square metres;
 - (c) Wall signs, topiary wall signs, overhanging structure signs, window signs, or projecting signs displaying mechanical copy, in whole or in part, with an aggregate sign face area greater than 45 square metres;

- (d) Roof signs displaying static copy, or mechanical copy, with an aggregate sign face area greater than 45 square metres;
 - (e) Electronic ground signs with an aggregate sign face area greater than 5 square metres but less than or equal to 45 square metres;
 - (f) Electronic wall signs with an aggregate sign face area greater than 25 square metres but less than or equal to 45 square metres; and
 - (g) Electronic roof signs, electronic projecting signs, electronic window signs and electronic overhanging structure signs with an aggregate sign face area less than 25 square metres;
- (5) Class V:
- (a) All projected image signs;
 - (b) Electronic wall signs and electronic ground signs with an aggregate sign face area greater than 45 square metres but less than 75 square metres; and
 - (c) Electronic roof signs, electronic projecting signs, electronic window signs and electronic overhanging structure signs with an aggregate sign face area greater than 25 square metres but less than 45 square metres;
- (6) Class VI:
- (a) Electronic wall signs and electronic ground signs with an aggregate sign face area equal to or greater than 75 square metres; and
 - (b) Electronic roof signs, electronic projecting signs, electronic window signs and electronic overhanging structure signs with an aggregate sign face area equal to or greater than 45 square metres.

Enacted and passed on March 27, 2018.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(Seal of the City)