Authority: MM38.34, by Councillor Gary Crawford, seconded by Councillor Brad Bradford, as adopted by City of Toronto Council on December 15, 16 and 17, 2021

CITY OF TORONTO

BY-LAW 1103-2021

To amend City of Toronto Municipal Code Chapter 767, Taxation, Property Tax, to amend the eligibility criteria for the small business property subclass.

Whereas City Council approved the small business property tax subclass commencing in the 2022 taxation year; and

Whereas City Council has approved a minor technical edit to the eligibility criteria so as to refer to a map rather than the City's Official Plan;

The Council of the City of Toronto enacts:

- 1. City of Toronto Municipal Code Chapter 767, Taxation, Property Tax is amended by:
 - (a) deleting Section 767-12.3A (2)(a) and replacing it with the following:
 - (a) The Eligible Property is located within the geographic areas identified as Downtown and Central Waterfront, Avenues or Centres on the map titled: Designated Areas for the City of Toronto Small Business Subclass attached as Appendix 1 to this Chapter; and
 - (b) adding the map that is set out in Attachment 1 to this By-law as Appendix 1 to Chapter 767.

Enacted and passed on December 17, 2021.

Frances Nunziata, Speaker John D. Elvidge City Clerk

(Seal of the City)

ATTACHMENT 1

