

#### Attachment 4: Summary of On-Line Survey Results

Along with in-person consultation sessions, stakeholders could also provide feedback on City Council's decision to eliminate the Vacant Commercial / Industrial Unit Rebate and the potential elimination of the Vacant/Excess Land Tax Reduction Program by completing an on-line survey available on the City's web between April 11 and April 21, 2017.

A total of 415 people responded to the survey. A total of 164 surveys were completed fully. This translates to a 40% completion rate. The following are the results for each of the questions in the survey.

Q1.a: How do you know about the Vacant Unit Property Tax Rebate Program?

	Number of Respondents	Percentage of Respondents
My business is a current or past applicant to the Vacant Unit Property Tax Rebate Program.	20	11%
My business is a potential applicant to the Vacant Unit Property Tax Rebate Program.	7	4%
I have heard about the Vacant Unit Property Tax Rebate Program through the media, word of mouth or online.	119	68%
I found out about the program by other means. Please list.	29	17%
Total Respondents	<b>175</b>	

Listing of Other Means:

- This is a well know program.
- City of Toronto, Business Development Office
- Newsletter from local councillor
- Councillor
- I own a business and while I have never used this program I would say if you own a business it's common knowledge
- There is a very visible vacant ignored unit in my neighbourhood and many have learned about the tax when inquiring why something isn't done to correct the unsightly situation caused.
- From Sarah Doucette's news email
- Your website
- I spoke to my councillor after witnessing empty locations on Queen Street that have been unused for a decade or more.
- Newspaper articles from a decade ago and various media sources currently.
- I founded a Neighbourhood Association five years ago in the East End for the main purpose of revitalizing our local retail strip. I quickly learned about vacant unit rebate program and the profoundly negative effect it has on retail strips and the neighbourhoods around them. By allowing commercial owners to 'sit' on their

properties and not reduce the rent to attract viable businesses there is a spillover effect which discourages other businesses from setting up shop. RELATED: Owners of commercial properties should not be allowed to acquire 'change of use' permits to allow residential on the ground floor. While we are trying to increase residential units in the city, the small number of units added to the stock in this way comes at an ENORMOUS cost to a neighbourhood's 'main street' as it means less businesses are present, thus less are attracted. The irony of course is these 'deader' commercial areas in turn attract less builders willing to build rental /condo units as people are less attracted to living in the area. Toronto is famous for its neighbourhoods but BOTH THE UNIT REBATE AND CHANGE OF USE PERMIT are forces which have added greatly to the decline of the heart and soul of these neighbourhoods – their main streets. By eliminating these two ill-working policies, you will create enormously positive change in the day-to-day lives of Torontonians.

- Mark Grimes post
- Information act
- I was on the board of my local BIA
- Business Improvement Area Staff
- Watching City Council on-line.
- Local city councillor e blast
- Cabbagetown BIA
- BIA
- We are a BIA. BIA's work daily on the impacts of vacant property in their catchment. We work programs to infill vacant space with pop-up activation's. All 84 BIA's should complete this survey or the City should have a BIA session.
- my landlord kicked our organization out in order to receive this tax rebate
- My local BIA
- The Toronto Star, Toronto Arts Council
- Through my BIA
- the toronto arts council
- Cabbagetown BIA
- When I was asked to take this survey.
- this survey
- Toronto Arts Council

Q1.b: How do you know about the Vacant/Excess Land Property Tax Reduction Program?

	Number of Respondents	Percentage of Respondents
I am a property owner of lands included in the vacant land or excess land tax classification.	18	11%
I have heard about the Vacant/Excess Land Property Tax Reduction Program through the media, word of mouth or online.	120	71%
I found out about the program by other means. Please list.	31	18%
Total Respondents	<b>169</b>	

Listing of Other Means:

- This survey
- This is a well know program.
- learned about it here
- City of Toronto
- Tax consultant in the field
- Newsletter from local councillor
- Councillor
- From Sarah Doucette's email newsletter
- your website
- As mentioned above, I founded a neighbourhood association which has as its main goal - as I'm sure many other associations do as well – the revitalization of our business area. This is not a 'business' issue or a 'residents' issue as the two groups have a symbiotic relationship.
- Mark Grimes post
- information act
- My neighboring landlords use the program.
- After hearing about the vacant unit rebate, I looked up more
- Employed by property owners as property manager
- Watching City Council on-line.
- representing property owners
- I don't know about it.
- Through this survey
- Cabbagetown BIA
- BIA's are an extension of the City and are viewed (legal review by CofT) as a department that should be included in this work
- i run a not for profit art organization and the landlord asked us to leave- i was dismayed to discover this tax program belatedly after our eviction and can't help but wonder if he's making more money off of this than he could have through renting to our organization
- My local BIA

- Toronto Arts Council
- Toronto Star and Toronto Arts Council
- the toronto arts council
- When I was asked to take this survey
- this survey
- Toronto Arts Council
- Community/resident groups in Gerrard/Ashdale area and in Riverside through the BIA

Q2: Please choose one of the following that best describes your situation:

	Number of Respondents	Percentage of Respondents
My business owns or is a tenant of an industrial property.	10	6%
My business owns or is a tenant of a commercial property.	25	14%
My business owns or is a tenant of a retail property.	19	11%
My business owns or is a tenant of a non-profit property.	13	8%
I am a member of a business or professional association that represents the interests of business owners or tenants.	26	15%
Other: Please list.	81	47%
<b>Total Respondents</b>	<b>174</b>	

Listing for the "Other" option:

- Member of general public
- I am a Toronto residential taxpayer
- I am a citizen
- I am a member of a non-profit group looking for increased access to affordable space; changing the vacant property rebate to an equivalent rebate for arts and other non-profit use would be excellent.
- My business owns or is a tenant of an industrial, commercial, retail, and non-profit property.
- homeowner/concerned citizen
- Concerned taxpayer
- I am a home owner - we pay our taxes regularly why should people be allowed to buy property and wait until the prices go up or just leave them in bad shape and not have to pay the full property tax on those?
- Interested citizen
- I am a member of a residents organization and involved in planning issues
- I live close to the half-empty commercial property which became an eyesore in the neighbourhood
- Community member
- I am a taxpayer
- Residential property tax payer
- tax payer concerned with cut backs in services to the residents of the city
- ordinary resident of the city
- I am in interested taxpayer.
- Personal use residential property owner.
- Concerned tax payer
- City of Toronto taxpayer, live in the Beach
- member of public

- resident
- My business is a tenant of a residential property
- Interested resident
- I am a citizen of Toronto concerned about the number of vacant properties in my area of the city
- General public; not a business owner or affiliate.
- I own a farm and operate a business with my home as my office.
- Common man
- An unhappy citizen who lives near a miserable looking huge lot which has been empty for at least 12 years. Instead of a tax reduction, owners of these empty properties should be taxed very heavily for not carrying out the proposals that have been approved or they should be required to turn such lots into attractive parks and/gardens if no intention to build within three years at the most. In other words such vacant lots should be providing needed dollars to the municipality and certainly any tax rebate or benefits should be cancelled immediately. Toronto is being abused by greedy developers and should be stopped asap
- I have a consulting business, and use part of my home for business.
- member of the public with a home
- individual who pays rent
- concerned citizen
- Community member in neighbourhood with many vacant properties and new businesses unable to find space
- I am a resident of Toronto concerned with the wellbeing of my fellow Torontonians
- I have been unable to rent a retail unit on Queen St. E., even though many are vacant.
- tax paying citizen of Toronto
- landlord of residential property
- I am a long time resident of The Beach wanting to restore our neighbourhood.
- Resident home owner
- I am not a business owner, but I do live in Toronto
- I am an industry professional
- I am a homeowner
- General public
- Toronto resident
- I am a current member of the BIA in our area. And a shopkeeper with a storefront business.
- citizen of Toronto
- Citizen proximate to vacant properties.
- I am a citizen of the City of Toronto
- I am a citizen of Toronto
- I am a tax payer and resident of a community in Toronto. I also work for a business that owns property that I work in.
- community member
- I was previously on a BIA for 6 years
- Resident and taxpayer

- investor
- resident and property tax payer of Toronto
- we own both commercial & industrial rental units
- home-based business
- Engaged Torontonians.
- home owner who sees too many empty properties, but hear about rent increases pushing out current business tenants
- home owner in Toronto
- Resident
- public
- Resident near a main street with many vacant store fronts
- Neighbourhood group working to fill empty storefronts
- resident in area with vacant retail storefronts
- I am a residential tenant.
- Toronto business owner of professional software development services
- a local resident with abandoned houses in my area creating problems
- Arts organization looking for affordable office space in Toronto
- I am an artist that may benefit from the reduction of vacant properties
- We work with artists and theatre non-profits who try to rent/want to rent commercial property.
- Community Arts Office in a church
- I run a professional arts organization that is a registered charity and we have difficulty finding appropriate and affordable space
- I am President of a neighbourhood association, representing local residents.
- Community member annoyed by empty storefronts resulting from greedy landlords causing high turnover and money laundering
- I am a member of a community association that represents the interests of business owners and tenants and residents

Q3.a: What impact will the elimination of the Vacant Unit Property Tax Rebate Program have on your business model?

	Number of Respondents	Percentage of Respondents
Changes will have no impact.	28	22%
Changes will have minimal impact.	12	9%
Changes will have significant impact.	26	20%
Not applicable.	61	48%
Total Respondents	<b>127</b>	

If you answered the changes will impact your business model, please tell us how:

- If the rebate is changed to include arts use it could have a significant impact; fewer vacant units, more active street life, more affordable space for artists
- As a non-profit organization and retail tenant, we struggle to meet our expenses each month and rent makes up almost half of our annual budget, significantly more than the salaries we pay to our staff. We have often heard from landlords that they would prefer to keep their storefronts empty and benefit from this rebate program then rent out their space at a lower rate. With the elimination of this program we hope that rents will become more affordable and fewer empty storefronts will exist in the City.
- Elimination will reduce the incentive to consider future options for vacant lands or buildings. Sell off will instead be encouraged.
- Means less funds available to development the land
- Will need to make changes to our building.
- Carrying costs on vacant unit and vacant land while going through marketing of unit and building application process, which is very time consuming, is a disincentive to improving the lands and the unit. It will add significantly to the costs of development and ultimately the final user.
- Will cause more rental space to come into the market (pressure rents lower...)
- Changes will have a positive impact
- If more vacant retail properties become available, rents may become more competitive. At least, that's the theory of market forces.
- It will have a very positive impact to both residents and the other businesses in the commercial area. When owners are not induced to leave their units empty, there will be a quick improvement in the occupancy rate of these units, creating livelier, safer, more walk-able neighbourhoods.
- If not collecting rent for a period of time, can't afford tax in addition to other maintenance expenses
- We have SEVERAL derelict, neglected or empty storefronts that look bad on the other businesses in our area. Ending the rebate will, I hope, entice property owners to treat their storefronts with due diligence. And fix the place up. Instead of opting out of their commitment by keeping it vacant.



- It is an extra tax being placed on the landowner resulting in lower income from the property which may result in less employment
- Properties with vacancies are usually suffering to be with and elimination of the rebates will reduce the funds available for reinvestment to improve the asset and return to full taxes for the municipality.
- Vacancy rebate is the only tax incentive we have to recover the cost of vacant space
- Investors will less likely purchase units
- Result in increased retail opportunities
- If funding is shifted to the BIA this will improve our potential to make changes and improve the area.
- Cost increase due to period of renovations. Long process for permitting and construction.
- I may potentially make more business offices available and lower the rental price of business offices
- The impact will improve the vacant spaces currently in high street retail locations. This is the best thing the City can do is to eliminate the program and additionally look at tax increases should the property remain vacant
- My business is directly across from a large commercial space empty for over 8 years and beside a space vacant for almost a year
- I am hoping that by elimination of vacant property tax that businesses will be vacant for a shorter period of time. I believe the landlord will be more motivated to rent as opposed to waiting for the big tenant.
- By making office space even less affordable for non-profit organizations
- If owners have less tax rebates, they will be more inclined to fill their spaces with anyone who has money to offer. The Storefront Theatre Movement is rather large and successful in Chicago as landlords are willing to work with artists on short term rentals because at least they have some income coming in. With the current rebate program in Toronto, it is easier and maybe more cost effective for valuable spaces to stay empty than to support activity. With real estate already being very high, this is further pushing artists out of the city.
- As a not-for-profit, affordable office space is difficult to find in the city. We are considering relocating to another city to afford decent space. This could mean affordable rental space for organizations such as mine.
- There is the potential that it could incentivise landlords to find tenants - this in general could reduce rents; new programs could be created to offer discounted to arts/charities in exchange for a rebate - this could help organizations that don't compete with for profit business in the same way; any new revenues the City receives from the elimination of the rebate program could be invested into programs that serve the city, like the TAC
- Affordable rental price
- Landlords won't have an invested interest in keeping tenants where they are.
- If there can be an equivalent arts and/or community use rebate.
- Hopefully

- I think that a lot of people keep the lot empty for that it is not good for a neighbourhood with many empty lots. Eliminating it will force landlords to find tenants and not to keep as a right off.
- if a similar rebate could be applied to businesses for renting out their space to artists, this could have a significant impact for my organization, a charitable non-profit. There is a massive space crisis in the arts, and found space -- especially industrial, but retail and commercial as well -- at a reasonable price could be very valuable to the arts ecology in Toronto.
- Don't know
- It reduces our options should we need to find alternative rental units to carry out our work
- Hoping that it may revitalize the area
- Hopefully it will improve the local community as landlords will offer lower rents and fill space as they no longer have incentive to keep property vacant if commercial tenants aren't attracted to their too high rents
- I believe that eliminating the Vacancy Property Tax rebate will reduce the vacancy rate for main street businesses. More incentive to rent a space than leave it vacant.
- It would enable other potential programs for artists to animate/lease these properties as has been seen in London, Ontario and others
- Vacant commercial properties are limiting the growth of my neighbourhood. They negatively impact the spirit of my community. They drive demand for viable retail rental spaces as some owners have little interest in leasing their premises. Hopefully these problems would be eased. Positive impact by improving the retail appeal overall, therefor traffic. Easing the upward pressure on rents.

Q3.b: How long will it take your organization/business/group to adjust to changes to the Vacant Unit Property Tax Rebate Program?

	Number of Respondents	Percentage of Respondents
Less than six months.	79	65%
Six months to one year.	9	7%
One year to two years.	12	10%
More than two years.	21	17%
Total Respondents	<b>121</b>	

Q4.a: What impact will the elimination of the Vacant/Excess Land Property Tax Reduction Program have on your business model?

	Number of Respondents	Percentage of Respondents
Changes will have no impact.	45	35%
Changes will have minimal impact.	13	10%
Changes will have significant impact.	20	16%
Not applicable.	49	39%
Total Respondents	<b>127</b>	

If you answered the changes will impact your business model, please tell us how:

- We anticipate talking to more landlords and trying to find a less expensive facility to run our programs. We currently rent 3 locations in Toronto and would potentially move 2 of them if more favorable rent became available.
- Minor support for long term planning of vacant land and buildings will change to a focus on sell off.
- Possibly cause us to sell our lands.
- Will be reluctant to assume any properties with any significant vacancies. A deterrent to improving the property
- Pressure rental rates lower as more properties become available.
- Toronto will garner more tax revenue which will aid everything
- Will add to redevelopment costs as we modify run down inefficient properties and gentrify/improve them.
- If not collecting rent for a period of time can't afford tax in addition to other maintenance expenses
- ppl shop in a crowd. The end of the rebate will breathe life into our small but growing business community by forcing prop owners to fix up or sell their storefront property. We have FAR TOO MANY derelict storefronts that cast a bad light on the rest of us. A thriving and crowded business community is a healthy one.
- It could have a positive impact because there are empty storefronts near the business that I work in and would be much better if they were encouraged to be occupied.
- Higher price for future development that could be passed along to potential users that will result also in longer development times
- Will cause undue costs on land held for development and will distort economic development
- Available capital to reinvest and questions/complications with other tenants at a property wanted a share of the former rebates
- Our caring costs for vacant units/buildings will go up. We pay the mortgage, utilities and now 100% of property tax for vacant units and buildings
- On my industry which is development and real estate
- If funding is shifted to the BIA this will improve our potential to make changes and improve the area.

- Increase costs for no value during renovations and construction period.
- The land can be used for more residential, industrial and office space
- We will now be able to get absent building owners to work with brokers and BIA's to fill vacant space
- More active businesses in the neighbourhood will improve business for those of us currently operating by bringing more customers to the area.
- If the rebate is reallocated to landlord's who rent to NFP arts organizations this could be of great value to my organization
- More artists could find short term homes in vacant buildings which would keep those spaces active within the community while waiting for long term tenants and support project-based arts organizations who are outside the programming capacity of larger theatre institutions. This could also bring more arts into neighbourhoods as opposed to arts being confined predominantly to the downtown core.
- Being an arts org. in a building which has been sold for condos we will be needing to find alternative space.
- As a not-for-profit, affordable office space is difficult to find in the city. We are considering relocating to another city to afford decent space. This could mean affordable rental space for organizations such as mine.
- If excess land was to be made available it could help address the need for affordable space.
- S/O
- Landlords won't be accountable for changes to their policies.
- Same as above
- Don't know.
- Our rental options will be greatly reduced. Our external environment is becoming less friendly to charitable organizations who need rebates.
- Hoping that it may revitalize the area
- Enable programs that allow artists to lease vacant space in a time when our industry is desperate for more spaces to animate.

Q4.b: How long will it take your organization/business/group to adjust to changes to the Vacant/Excess Land Property Tax Reduction Program?

	Number of Respondents	Percentage of Respondents
Less than six months.	75	65%
Six months to one year.	10	9%
One year to two years.	13	11%
More than two years.	18	16%
Total Respondents	<b>116</b>	

Q5: What steps will you take to offset the extra costs to your organization/businesses/groups with the elimination of the Vacant Unit Property Tax Rebate Program?

- Where are responses geared towards tax paying citizens who are subsidizing this program?
- There will be benefits not costs
- Decrease maintenance, increase rent
- Layoffs, increased rent on remaining tenants which may result in more tenancy loss (increase in vacancy)
- At an additional cost and time expenditure, we will seek recourse through the Assessment appeal process, with the insistence that any vacancy changes are correctly captured on the assessment roll on a per year basis. While we understand that assessments are cyclical in Ontario, we have no other means to recover losses due to vacancy other than to appeal the assessment annually to capture year-over-year changes.
- N/A - we do not own the building.
- Remove this cost.
- Cut an equal amount of spending on other goods or services that we would have otherwise purchased. Facilities budget is limited.
- Decrease company overhead, let go employees
- Spend less in developing the property
- N/A. I'm a concerned taxpayer - not business owner
- The current program is a farce - the city purposely drags its feet on applications
- When you cannot find a tenant, there are no other steps! However, I suppose increasing the rent whenever I get a tenant.
- It will be tough, as I cannot raise rent as my property is in difficult area as is, so this will probably just impact my ability to meet my mortgage payments.
- Find tenants or buyers sooner.
- I am a taxpayer. There should be incentives on start-ups that can use those vacant units
- I would look for ways to utilize the unit or set it up for lease.
- May have to introduce bankruptcy proceedings, depending on how long the building is vacant.
- None needed
- Charge higher rents
- Not needed. Business is productive.
- More funds for upkeep, etc.
- My costs will go down as I will be able to negotiate better rental rates with landowners. They will no longer have the City subsidizing their negotiation position.
- It will motivate me to look into self-employment, I feel that the elimination of the tax rebate will motivate land owners to rent/utilize the unused space
- Unknown at this time, will most likely result in layoff of a worker (s)
- Assessment appeals and or potential regulation changes.

- Increase loan amounts to redevelop properties. Charge end users higher price on sale/rental to cover costs.
- Owning a property is a responsibility. Many prop owners are dodging that responsibility with this tax rebate. If the owner is not willing to do at least the minimum to keep the storefront in a functioning capacity, they should sell the prop and bring new life and energy into the community.
- I will use the rent earned from the tenant to pay for the property taxes
- Credit rebate or do not eliminate the vacancy rebate. Originally, business tax was put on the tenant. This was then rolled in the realty tax roll. As such, if you now eliminate the rebate all the city has done is increased taxes again against the land owner
- Could result in increased taxes for tenants and small business owners
- More aggressive assessment appeals and less funds for other improvements
- We do not keep land or properties vacant, they are always full or being developed as not for profit housing. There should be no incentive to leave land or units vacant.
- Increase future rents
- We do not have any idea of how to off-set the loss
- There is nothing we can do
- Vacant Units within the BIA will likely consider working to get a tenant and using funding from ECDEV to improve their property (such as the facade improvement program)
- Make sure rental rates are appropriate, adjust lower as needed to encourage tenants to sign-up
- Straight loss. No feasible "offset" adjustment.
- Rent more of the properties
- We don't have any more additional steps to offset the extra cost. Possibly we will try to reduce vacancy allowance under assessment appeals, but it only works for chronic vacancies over several years.
- Scale back supply
- There would be none, we are renters
- Borrow more money and lay off staff long term to pay for extra costs
- Move to a better office
- NONE. It will help with our tax levy and reduction of funds we encounter yearly
- There will be no extra cost as we will probably never be vacant- there is great demand for spaces in downtown Toronto
- None - I am a business tenant therefore already pay property taxes
- None, our building is not vacant
- We will not offset the extra costs, as I don't think that is the role of a Business Improvement Area
- We would have to adjust our budget to consider the increase in rent, or save funds for the possibility of being removed from our space.
- We literally have the money to spend for venue rental / office space, but nowhere to spend it.
- We will reduce salaries and staffing



- Request that there be incentives created to offset these costs by leasing to not-for-profit arts organizations as has been done successfully in other centres

Q6: What steps will you take to offset the extra costs to your organization/businesses/groups with the elimination of the Vacant/Excess Land Tax Reduction Program?

- Where are responses geared towards tax paying citizens who are subsidizing this program?
- Eliminate discretionary expense-community events etc.
- Increased rent on existing tenancies which may create higher vacancy across the City
- At an additional cost and time expenditure, we will seek recourse through the Assessment appeal process, with the insistence that any changes are correctly captured on the assessment roll on a per year basis. While we understand that assessments are cyclical in Ontario, we have no other means to recover losses other than to appeal the assessment annually to capture year-over-year changes.
- N/A - we do not own the building
- Remove this cost
- If we were in the position, same answer as above.
- Reconsider development in 416 and relocate purchase/redevelopment to surrounding municipalities
- The current program is a farce - the city purposely drags its feet on applications
- Find tenants or buyers sooner.
- I would look for ways to utilize the land or to set it up for lease.
- Pass higher costs where possible to final consumer
- Not needed. Business is productive.
- Lower rental incomes to increase % rented...
- I will likely have lower costs, as I will be able to negotiate better rental rates with landowners. They will no longer have the City subsidizing their negotiation position.
- Assessment appeals and or potential regulation changes.
- Increase loan amounts to redevelop properties. Charge end users higher price on sale/rental to cover costs.
- Prop owners will be rewarded by renting the vacant or neglected space. Like a car that is not driven, a store MUST have its shopkeeper.
- Could result in increased taxes for tenants and small business owners
- Reduce capital on these lands/properties and spend in other sites/cities
- We do not keep land or properties vacant, they are always full or being developed as not for profit housing. There should be no incentive to leave land or units vacant.
- Increase sale premium of future sale of land/development
- Make sure rental rates are appropriate, adjust lower as needed to encourage tenants to sign-up
- Rent more of the properties
- Scale back supply and staff
- We are renters
- Lay off staff
- Purchase a new office
- None - I am a business tenant therefore already pay property taxes

- We will not offset the extra costs, as I don't think that is the role of a Business Improvement Area
- We would have to adjust our budget to consider the increase in rent, or save funds for the possibility of being removed from our space.
- They should find tenants and reduce the rent if needed!
- We literally have the money to spend for venue rental / office space, but nowhere to spend it.
- We will reduce salaries and staffing

Q7: Please provide us with any additional comments regarding the Vacant Unit Property Tax Rebate Program.

- My family income is over \$200k a year and I can't afford to buy a house in Toronto. I am furious that I am subsidizing property developers, and real estate speculation. I am so furious that my partner and I are very seriously considering leaving ON
- obviously this questionnaire is directed to those who will lose the rebate; there are many others who could benefit greatly from a change to the rebate program. and, the property owners would still get their rebate.
- Eliminating this program continues to erode Toronto commercial tax competitiveness. Makes moving to the 905 more attractive
- There needs to be more than a brief consultation period to determine the true impact. Economic pressures will increase vacancies and be detrimental to the City including reduced employment. Punishing the businesses that are offering employment seems counter productive in strengthening an economy.
- Our business model does not look to profit from the Vacancy rebate program, as we would certainly rather capitalize on the rental income realized by have all our spaces fully tenanted. The rebate program affords us great relief during tougher economic times, and avoids the costly expenditure of having to filing costly assessment appeals in order to recover some of our realty tax losses.
- Vacant units should not be afforded any tax rebates. They still "cost" the City money in terms of providing some services like fire, and in fact can create greater demand for such services if they are not properly maintained. I lived beside a vacant house for years and had to make property standards complaints on a number of occasions. Likewise, Toronto Water knocked on my door at least 3 times over the course of five years to determine why there was no water use next door. All of these inspections/inquiries come at a cost to the City, and the landowner should not be provided with any rebates. In addition, vacant housing contributes to the lack of affordable housing in the city.
- Your survey background only provide information on rebate for vacancy. Your should also have included the total taxes collected and provided the vacancy rebate as a total and percentage of tax collected. The information provided is deceptive. Shame on you.
- industrial / commercial property taxes are already too high in Toronto, this will only drive even more business to Vaughan. Nice job !
- This program was enacted in 1998 after the Province abolished BOT and increased the owner tax liabilities/carrying costs. The rebate program created to assist and less the increased burden owner had to absorb. For the 1997 and prior tax years' owners with vacant commercial/industrial units were taxed at the lower the residential tax rate and had zero Business Tax liabilities. Since the 1998 their carrying costs increased dramatically.
- I'd like to see the elimination of Vacant Unit Property Tax Rebate Program take place as soon as possible.
- As a homeowner, There is no opportunity for me to claim a tax rebate for my home if I CHOOSE to live elsewhere for months or years. Please treat other tax payers (be it business or individual) the same. You own property, pay tax and no rebates.

- The Program should not be eliminated. If the City properly monitors the units that are truly eligible for the rebate if the required criterias are met, then the program should remain in effect. Buildings that are vacant during the period of time that a developer is going through a rezoning aspplicaition should not be eligible to receive the rebate. However, buildings that are truly vacant and offered for rent should still qualify.
- The current program is a farce - the city purposely drags its feet on applications
- We are a small landlord trying to make ends meet, especially within the industrial sector (which are closing or leaving at a fast pace).
- N/A
- this is the equivalent of kicking the owner when he is already down. It is tough when we lose tenants as is, but this will only make it sting more.
- I do not understand why there is even a survey about this - just charge the vacant properties the tax that is applicable in the areas where they are situation and you will see some of the properties being sold and new owners buying those properties, giving more places for people to live and furthermore those people would undoubtedly look after the properties much better not leave derilict buildings in a state of repairs.
- I think it should be eliminated. It offers property owners a benefit for keeping their units vacant while the community loses out on retail/commercial opportunities.
- The more pressure that is applied to utilize vacant land/units the better for everybody. Vacant property kills neighbourhoods and business.
- May result in properties being vacant when they could be used. If the tax was removed, might see the owner offering at lower rate.
- The owners of commercial/industrial properties which remain empty/unoccupied for more than a year should be obligated to prove what steps they have taken to rent/lease such properties. The evidence should be examined/inspected by the city, and only if credible, the tax deductions could apply.
- I'm a big supporter of the current plan. It's not fair that other Torontonians are subsidizing empty storefronts that make neighborhood's looks run down.
- If the building is vacant because it eventually will be torn down, then the Rebate program could be introduced unless there are plans to rebuild and the developer and the city are in the midst of negotiating the plans for the new building. These negotiations normally can take longer than normal and the rebate program should be in place.
- Its elimination will stimulate the business growth in the community. You shouldn't provide an incentive for idle business spaces.
- This is poorly constructed rebate that allowed landlords to keep dormant buildings. They should be incentivized to keep them rented instead
- rebate program only offsets part of the realty tax component. the part that was originally charged to the tenant as a business tax. once tenant vacates, this should not be charged to Landlord. it is bad enough that this was passed on to the LL originally. Effectively becoming another tax collector for the government.
- Encourages non rental of properties. Discriminates against those that pay their full share of taxes.

- I believe that this tax should be eliminated as it only benefits speculators.
- Should be eliminated immediately retroactive to Jan 1 2017
- Please eliminate it. Owners are using this benefit leaving their units vacant which is detrimental to my business.
- We have far too many empty shops on Queen Street East. They start to look run down. People are no longer interested in shopping locally if there is nothing to look at in the windows and nothing useful to buy. It is a blight on the neighborhood
- n/a
- The program should be eliminated. Property owners are charging excessive rents and leaving units vacant, instead of charging a reasonable rent. This is having negative impacts on our retail streets.
- This must be abolished. Vacant commercial properties degrade the streetscape and should not be rewarded this way.
- I was shocked to read that it existed. Our neighbourhoods have many closed stores, mainly due to speculators buying them up and waiting to tear the existing down and develop. if that is their business model okay but they should pay full tax price for it.
- I was appalled to learn that my landlord had the City backstopping it if my negotiations with them for our retail space when sour. It would be okay to keep this if there was a City subsidy for small businesses renting space...but I will not hold my breath.
- It has resulted in eyesores around the city, and certainly in my neighbourhood.
- This program encourages real estate speculation and abnormally high rent for businesses, buildings sit empty, Toronto industrial areas are a wasteland of empty industrial space.
- The program encourages speculation by reducing the cost of holding property in anticipation of value increase; It also reduces the benefit to the neighbourhood of occupants local spending.
- It is a ridiculous excess of generosity to developers and gives them much leeway for abuse
- in 90s, big landlords kept empty offices in Toronto, only to keep rental prices at the level they wanted. They are welcome to choose their business strategy, but governments should not subsidize it. With Tax Rebate Programs - they do.
- The rebate needs to end. The City needs to get more revenue from property tax to make the sources of revenue fairer. User fees can't be the way to go.
- I do not see a rationale provided for this program. It appears to be counter productive and expensive. It looks like a subsidy to property owners while the value of their property rises and they lobby to have their properties rezoned.. Should be cancelled.
- This tax rebate is a horrible waste, elimination of this rebate benefits only wealthy landowners and stifles growth and development in the city.
- I would like to know how many vacant units are foreign owned.
- the city should not be subsidising property taxes for businesses, especially with the ever increasing lucrative value of the property
- Your questions seem to be aimed at businesses who will only be concerned about their bottom line, not the safety and integrity of the neighbourhood.

- Vacant Unit Property Tax Reduction Program is a tax gift to businesses for not renting a property. There is no reason for property owners to look after their property which leads to shoddy, deteriorating store fronts and diminishes the character and vibrancy of the neighbourhood. It may negatively affect neighbouring businesses.
- I am happy to be rid of this program. With vacancy rates as low as they are in TO, people should be encouraged to lease their units at a responsible price, and the taxpayers should not be subsidizing these leases.
- My company is a commercial property owner in several countries. The tax rebate program is a fair way to reflect actual valuations that are driven by rent paying tenants/occupants. Otherwise the appeals that would take place don't always result in a fair valuation for either party.
- If investors can afford to keep property vacant, then the City should not be subsidizing this type of investment.
- I will write in this section what I wrote in the first part in case the responses are entered separately but I will also add my name and contact information in case it's needed / wanted: Kate Tennier; katetennier@gmail.com; 416-469-0105. Thank you. I founded a Neighbourhood Association five years ago in the East End for the main purpose of revitalizing our local retail strip. I quickly learned about vacant unit rebate program and the profoundly negative effect it has on retail strips and the neighbourhoods around them. By allowing commercial owners to 'sit' on their properties and not reduce the rent to attract viable businesses there is a spill over effect which discourages other businesses from setting up shop. RELATED: Owners of commercial properties should not be allowed to acquire 'change of use' permits to allow residential on the ground floor. While we are trying to increase residential units in the city, the small number of units added to the stock in this way comes at an ENORMOUS cost to a neighbourhood's 'main street' as it means less businesses are present, thus less are attracted. The irony of course is these 'deader' commercial areas in turn attract less builders willing to build rental /condo units as people are less attracted to living in the area. Toronto is famous for its neighbourhoods but BOTH THE UNIT REBATE AND CHANGE OF USE PERMIT are forces which have added greatly to the decline of the heart and soul of these neighbourhoods – their main streets. By eliminating these two ill-working policies, you will create enormously positive change in the day-to-day lives of Torontonians.
- It allows for efficient redevelopment of under used properties which can spur economic growth in an area.
- It is time for the City to stop subsidizing building owners who refuse to rent their properties. These properties bring down the neighbourhood
- Eliminate it. Tax all properties.
- Concerned there may be pressure to demolish heritage buildings if no tax rebate for buildings in transition from one use to another.
- a healthy and vibrant business community must have all the wheels turning to go places. Some prop owners use the rebate because they may be older or not interested in maintaining the unit. they don't want to sell . So they let it sit empty and unused at the detriment of the rest of the community..

- It's wrong and we need the money - why should empty building sit collecting value while a neighbourhood declines? What about the many empty apartments above these business?
- This rebate does not make any sense. It is an outdated policy that wastes tax dollars and exacerbates an urban blight.
- I am in favour of eliminating the Vacant Unit Property Tax Rebate Program. I don't think there should be any incentives for property owners for vacant units.
- I am so pleased that this is being looked at! Far too many abandoned buildings.
- City could rebate in a more timely fashion, sometime it is a year
- The cost base for operating the properties will increase and deter tenants for locating in value add assets and steer tenants to the "have" properties creating a polar environment
- Holding Units or land vacant drives up the prices and makes Toronto unaffordable for Toronto residents. There should be no incentive to leave land or units vacant. There should be a penalty for vacant units or vacant land.
- The city should go further. It should implement a Use it or Lose It by-law. Vacant property should not remain vacant, but expropriated if left empty for more than six months.
- Eliminating this tax loophole will be good for the City's budget, and even better for local neighbourhoods blighted with vacant storefronts.
- Landlords across the city that have owned their buildings for many years can afford to keep their units empty instead of lowering rents, contributing to empty storefronts that look terrible for a neighbourhood, dragging down businesses around them and making it a less friendly place to shop.
- Helps reduce costs in an industry that is already heavily regulated and in favour of the tenant making it hard to make a profit. Things such as this reduce the incentive to being a landlord or land owner.
- Cancel it. It leaves properties vacant which undermines neighbourhood quality of life.
- When vacancies were handled by MPAC on the old system, we never had any problems as we would advise City of the Vacancy and the next assessment notice would reflect the vacancy. MPAC would reassess the vacant units once new tenants moved in and to avoid the loss to the City for their direct billing of the Business tax, the Province introduced one tax system, which incorporated the business tax with the realty tax and thus the City did not have to lose any revenue in uncollected Business tax and the burden was transferred over to the Landlords. If the vacancy rebate is eliminated, we, the Landlord, suffer
- Clients loved that the city offered this rebate, it is really disappointing to see another rebate stripped or reduced from Torontonians.
- Based on the consultation that was held on April 19, there is likely a need to create a 2 tier system to represent different classifications of property. Highrises and properties within the core might be considered for such an incentive if vacancy rates rise, while commercial properties on avenues could be considered for incentives to fill the vacant spaces.
- This is out of date and needs an overhaul. My neighbourhood of Parkdale has changed significantly since 2001. We need every property to be back on the market.



- Repeal it
- End the subsidization.
- I'm looking to see that rents aren't just chasing current real estate values, adding to speculation
- The present proposal is to wholly or partially eliminate the historical (110+ yrs) policy & practice of lessening property tax on unoccupied (less productive) business properties. Complete City failure to advise people of that fact, and the reason behind it, in this survey or otherwise. City is dishonourable/sneaky implementing this tax increase on a category of property taxpayers (owners and tenants) who lack true political representation (generally, cannot vote). Unfortunately, this initiative does effectively erode public confidence in the competency and integrity of public officials and the senior public servants propping them up. Even more disappointing is the knowledge that City elected officials and senior staff are capable of doing better, but prefer to follow perceived lines of least public resistance rather than being driven by standards of accountable effectiveness. Indicates an intellectual and moral drift at the City.
- This survey is poorly designed. The questions and answers only seem to cater to actual property owners. How do you expect to get meaningful feedback?
- As a home owner, not happy that commercial rental units can raise rents that displace existing renters, then claim a rebate/reduction in taxes while the unit(s) are vacant - they are chasing broader increases in real estate value, beyond current cost overhead.
- Our estimated extra annual cost will be between 200 to 300K
- I am especially concerned about vacant storefronts along Queen St. East in the Beaches neighbourhood. These spaces should be encouraged to be filled with deserving tenants: daycares, restaurants, cafes, shops. Let's stop encouraging landlords to leave them empty!
- This program, as any other, should be measured in terms of whether the broader community is obtaining a material benefit; and that said benefit outweighs any harm.
- If we have been giving rebates to landlords when the economy has been growing the way it is, we should take this (new) revenue and use it to help local communities.
- Neighbourhood commercial needs its own category when considering the implications of letting this space sit empty
- The issue isn't vacant properties; it's lack of supply
- Believe the current rebate is a barrier to occupancy in established retail areas - especially older retail strips. There are several vacant storefronts in my neighbourhood retail area that have been vacant for over 10 years with no for lease or for sale signs. One can only assume that the rebate is part of the reason why a landlord would choose to have the store sit empty for so long, and it works against the continuity and health of the retail area.
- Toronto has a fiscal challenge a limited tools to manage responsibly. We can't keep deferring repairs and cutting services indefinitely.
- As a BIA we suffer from landlords who use the credit to help them stay afloat while not renting out the space. We receive complaints all the time about vacancies from customers/residents AND business owners.

- For commercial growth I feel that property owners should be encouraged to fill vacant units and the rebate program does the opposite. I hope that it will be eliminated as it seems to encourage unsightly vacancies on our commercial streets.
- Boarded up buildings make the street look bad and make clients feel like they're in a sketchy neighbourhood when they come to our offices. The boarded up shops are eyesores and the alleys beside them are great places for all sorts of illicit activities that can't go on when people are coming and going from buildings in use.
- It is a program for change of commercial space to lower costs during those changes
- This rebate only helps property hoarders to speculate and inflate prices without actual benefit for business and society
- Best approach. the sooner this takes place the better for BIA's
- The program should be eliminated so to discourage lasting vacancies
- I think giving property owners a rebate is bad for the city. Empty store fronts invite crime and graffiti
- Although my business will not be impacted by any change to the current situation, I do feel that changing it would be better overall. The impact of the City bringing in an additional \$45M could potentially reduce my tax burden or at least slow down the need for an increase.
- As a business owner I find the current Property Tax Rebate Program stops many landlords from seeking to rent out their spaces and thus leaving many Toronto areas looking rundown, dangerous and neglected. Eliminating this rebate will encourage the rental and growth/re-establishment of areas through small businesses.
- As rents soar in Toronto the artist class is being pushed out- it's very challenging to find affordable rent as an artist organization- even with a solid business model! If Toronto wants to remain relevant as a hub for arts and culture it could really help it's independent venues by offering a tax rebate as an incentive for landlords
- I would rather see businesses that are trying to make a go of it get a tax break instead of the owners of vacant/neglected/derelict properties.
- It seems contrary that the government is supporting owners to sit on vacant properties that are dramatically increasing in real estate value. Not only do they save money from the rebate each year, they then make more money when they sell - neither of which necessarily supports the community their property is part of. Empty storefronts do little to support their neighbourhood, if anything they subtract a great deal (i.e. safety). With real estate at a premium, owners should be more incentivized to fill their units, rather than seemingly rewarded for keeping it empty.
- Very glad to see this being implemented. I hope to see less boarded up spaces in neighbourhoods and more vibrant communities as a result. I hope it makes the elimination of this makes it attractive to landlords to take chances on local business, I hope there will be less empty ground level units in new build condos.
- Way too high studio rental could be relieved by an equivalent arts and/or community use rebate.
- This rebate contributes to the hollowing out of our retail streets, and makes them less attractive and safe to local residents. Property owners are incentivised to keep their units empty, usually with windows covered over, contributing to an atmosphere of decline and decay. Instead of this, we could be experiencing pop-up shops, innovative uses of main street units, and incubators for the businesses of tomorrow.

- More data is needed, and made publicly available, so the public and municipality can make informed decisions.
- Good for neighborhoods to encourage new business in the area
- There are so many unused/vacant spaces that clients of the Toronto Arts Council could animate and utilized if there were incentives put in place for this to happen.
- This program is being abused and property owners are owning property in our area and simply leaving it empty, presumably taking the loss in revenue, offset by the tax rebate, because they can make as much profit on the real estate asset as it increases in value. In the meantime, it is vacant and creates a disincentive for business to flourish in the area and contributes to a general downward spiral in the community.

Q8: Please provide us with any additional comments regarding the Vacant/Excess Land Property Tax Reduction Program.

- Should extend to vacant residential properties, unless loss of use is due to act of God (ie fire) - not renovations
- This is an insane use of my tax dollars. Regular citizens are seeing what's happening here, and we're not happy about it. We're disgusted.
- The Vacant Land Tax Reduction Program is arguably a deterrent to our BIA, the business committee largely opposes the tax while property owners opinions are split.
- Please remember this program was established to offset changes in tax regime that moved taxation from business occupation to property. Eliminating this will have no impact on vacant storefronts-the stated goal, and only increase the cost of office and industrial space in the city. Overall a poor policy choice to eliminate the program..
- This makes developments more feasible in cases where land holding is required, especially because delays are often caused because of the municipal approval processes.
- See above.
- Background should have included the tax differences for commercial and residential properties for Toronto compared to other major Canadian cities as well as the GTA. This would put any changes to Toronto property tax into perspective of municipal differences and how the City of Toronto and its need to evolve and remain property tax competitive.
- same as above
- Critically review and likely cancel future development plans in Toronto
- I'd like to see the elimination of Vacant/Excess Property Tax Rebate Program take place as soon as possible.
- No rebates.
- None
- The current program is a farce - the city purposely drags its feet on applications
- N/A
- It is so revolting to see those properties going to waste and just sitting idle while people are going without a proper place to live.
- I think it should be eliminated. The program offers a benefit to property owners who choose not to develop their land while the community loses out.
- The more pressure that is applied to utilize vacant land/units the better for everybody. Vacant property kills neighbourhoods and business.
- BAD IDEA. Reward the owner to keep it vacant rather than offer at lower rate.
- Empty/vacant places providing undeserved income to their owners while ruining the quality of any neighbourhood should be actively discouraged and eventually eliminated by financial pressure applied by the city; tax deductions should be available only in extraordinary circumstances and only when the owners can prove the actual effort made to utilize the empty spaces. Empty/vacant lots and/or units become not only eyesores, but create a picture of an ugly, not taken care of area/city!

- We have a housing crisis in the GTA and we should be limiting sprawl. There's no excuse for anyone to be receiving tax credits when the real estate market is booming and properties (commercial and residential) are in high demand.
- See Reply # 7.
- Its elimination will stimulate both business growth and urban development in the community. This city is a wasteland in too many spots, and not in a green way either.
- It is a long process today to get any development permits. this additional tax is a further financial burden that adds to development costs.. discourages any industrial user from having land to expand into as it will become too onerous to carry vacant unimproved land. will depress land value where it is unimproved. .
- Encourages non development. If the owner cannot afford to pay taxes on the property they should sell it.
- Same as above
- Please eliminate it. Owners are using this benefit leaving their units vacant which is detrimental to my business.
- Hopefully, this change would rejuvenate and revitalize the Queen St. strip.
- I think eliminating this program will be good for the city budget.
- Properties along major routes are being bought up by property speculators, then sold to property "developers" to tear down and add more rental units with MORE PARKING to add MORE traffic to neighbourhoods.
- This must be abolished. Vacant commercial/other land degrades the streetscape and should not be rewarded this way.
- I was shocked to read that it existed. Our neighbourhoods have many closed stores, mainly due to speculators buying them up and waiting to tear the existing down and develop. if that is their business model okay but they should pay full tax price for it.
- I think this will bring more rental space online for small business. I have been very frustrated over the years at contacting absent landlords who clearly are in no rush to fill their buildings. Time to end this program to help bring some commercial vibrancy back to the City.
- I FEEL IT HAS OUTLIVED ANY USEFULNESS IT MAY HAVE HAD. TOO MANY OWNERS SEEM TO BE LEAVING BUILDINGS AND PREMISES AND STORES VACANT TO . COLLECT THE REBATE WHILE WAITING FOR PROPERTIY VALUES TO RISE. vACNAT STORES AND BUILIDNGS ARE VERY DESTRUCTIVE OF THE COMMUNITY.ollect the rebate while waiting for the price of properties to rise .
- This should be stopped.
- I think the percentage rebate should be reduced and monies diverted to the City of Toronto to support other priorities.
- as in answer to 7
- in 90s, big landlords kept empty offices in Toronto, only to keep rental prices at the level they wanted. They are welcome to choose their business strategy, but governments should not subsidize it. With Tax Rebate Programs - they do.
- Tax is fair to all lands in Toronto. This makes the owners keep up propertys.

- Not only is the rebate unfair, it makes more storefronts vacant and the neighbourhood more undesirable.
- See 7 above.
- This tax rebate is a horrible waste, elimination of this rebate benefits only wealthy landowners and stifles growth and development in the city.
- See my comment in 7
- Queen Street is looking a bit too much of a ghetto feeling.
- I am happy to be rid of this program. I am all for a program that requires owners of vacant/excess land to turn this into public park land until the land will be no longer vacant.
- The City needs to get vacant land put to a better use, including new residential housing and or commercial revenue producing uses.
- It is truly reflective of the fact there are little to no City services being used. Tax for use - its fair.
- Neglected Land is the same as a neglected storefront. The current rebate program is a way to dodge responsibility of good stewardship and halt commercial health of the community.
- given the province give these guys a discount as well; can we really afford to dismiss these funds? Why should entire streets rot until someone else does the hard work of gentrification - HI Parliament, Dundas east - I could go on
- This rebate does not make any sense. It is an outdated policy that wastes tax dollars and exacerbates perceived supply issues within the city. Develop or move on.
- I am in favour of eliminating the Vacant/Excess Land Property Tax Reduction Program.
- Companies should not get rebates when they choose to leave properties vacant rather than spend the money to fix them up.
- I totally agree with the elimination of these programs.
- reduce the value of the lands and prospects for development
- Holding Units or land vacant drives up the prices and makes Toronto unaffordable for Toronto residents. There should be no incentive to leave land or units vacant. There should be a penalty for vacant units or vacant land.
- The city should go further. It should implement a Use it or Lose It by-law. Vacant property should not remain vacant, but expropriated if left empty for more than six months.
- Eliminating this tax loophole will be good for the City's budget, and even better for local neighbourhoods blighted with vacant lands.
- I strongly believe the tax reduction should remain
- cancel it. it leaves properties vacant which undermines neighbourhood quality of life.
- To offset the City's administration costs, maybe a fee should be charged for processing each vacancy application
- nil
- My community of Parkdale is experiencing a rapid and unhealthy level of rent increases. I can name over 10 Vacant and Empty Properties within 1 km of my home. Many of these are now in poor repair. The Vacant Unit Property Tax Rebate Program has encouraged this type of behaviour from landlords. These need to be

returned to the market to help alleviate the severe shortage of housing and businesses that are available and in turn decrease the unfair rent hikes.

- repeal it
- I'm looking to see that rents aren't just chasing current real estate values, adding to speculation
- It is inexplicable why the City would suggest (vaguely) combatting poverty via a form of asset tax on a category of properties which generate employment. This proposal is a classic misapplication of a revenue source and expenditure objectives, like using a hammer (because you happen to be holding one) to bail water.
- As a home owner, not happy that commercial rental units can raise rents that displace existing renters, then claim a rebate/reduction in taxes while the unit(s) are vacant - they are chasing broader increases in real estate value, beyond current cost overhead.
- n/a
- It is unclear to me what benefit is derived from rebating (or subsidizing) a commercial property being vacant. An argument may exist as it relates to the industrial property class, where the city does not wish to permit rezoning and 'users' of said property may be in short supply. There is however, little argument I can see as this applies to storefronts or office space. At the very least, any rebate in such cases should be tied to permitting non-profit uses of said space, or some other like public benefit.
- See above - use the rebate monies to further economic and social development in the city!
- This will help to motivate store property owners find tenants or sell rather than letting their stores stay vacant for years on end. Would improve the vibrancy of streets like Danforth Ave east of Coxwell .
- What about affordability issues or first time home buyer deposit relief?
- Toronto has a fiscal challenge and limited tools to manage responsibly. We can't keep deferring repairs and cutting services indefinitely.
- As a BIA we suffer from landlords who use the credit to help them stay afloat while not renting out the space. We receive complaints all the time about vacancies from customers/residents AND business owners.
- Landlords should not get a tax benefit for leaving places boarded up. It encourages land speculation.
- Keep it Gordon the small businesses.
- why let the city grow into neighboring cities instead of using available land? Hoarding this land is only making business rental or industrial space ownership more expensive
- Best approach, the sooner the better
- The program should be eliminated so to discourage lasting vacancies
- See #7
- as the city grows the focus should be to use as much vacant/excess lands as possible. Eliminate potential hazardous areas.
- 80
- I run the Storefront Arts Initiative which operates the Storefront Theatre- a venue that was at Bloor and Delaware until earlier this year when we were asked to vacate.

The landlord had no real incentive to lease to us in the long term nor a reason to keep rents low. As we look for new homes it is becoming apparent that landlords are really apt to have their spaces reflect market values which is fine except it becomes untenable for a nascent theatre which operates without grants at this point- to exist in the city. We are a neighbourhood culture seeding initiative and believe in bringing theatre to different communities across Toronto.

- The only break that should be consider is for businesses that have become vacant due to an unforeseen tragedy like a fire or death. This should be for a limited amount of time so that they are encouraged to rebuild as soon as possible. Vacant buildings should not be rewarded as they bring down the value and safety of a neighbourhood.
- It seems contrary that the government is supporting owners to sit on vacant properties that are dramatically increasing in real estate value. Not only do they save money from the rebate, they then make more money when they sell - neither of which necessarily supports the community their property is part of.
- This is a great idea for cultural growth
- Make an effort to get vacant/excess land back to the public by creating public spaces
- I believe it discourages empty storefronts which look neglected in neighborhoods