

Authority: Executive Committee Item EX32.4, as adopted by City of Toronto Council on March 26, 27 and 28, 2018

CITY OF TORONTO

Bill 301

BY-LAW -2018

To amend City of Toronto Municipal Code Chapter 771, Taxation, Third Party Sign Tax, to amend the Tax Rates and Sign Classes contained in Chapter 771.

Whereas subsection 267(1) of the City of Toronto Act, 2006 (the "Act") provides that the City may, by by-law, impose a tax in the City if the tax is a direct tax, if the by-law satisfies the criteria described in subsection 267(3), and if such other conditions as may be prescribed are also satisfied; and

Whereas at its meetings of November 30, December 1, 2, 4 and 7, 2009, Council adopted a third party sign tax to be imposed on owners of third party signs located within the City of Toronto for the purpose of supplementing the revenue of the City, pursuant to its power to impose taxes as provided for in Part X under the Act, and adopted tax design features of the third party sign tax, including creating a series of sign classes, and a corresponding series of tax rates for the annual flat tax charged with respect to signs contained in the various sign classes; and

Whereas City Council wishes to amend the tax rates charged due to the modification to various sign classes;

The Council of the City of Toronto enacts:

1. Chapter 771, Taxation, Third Party Sign Tax, of the City of Toronto Municipal Code is amended by adding the following subsection to 771-7 as subsection 771-7A.1:

- A.1 Commencing January 1, 2019, tax with respect to a calendar year commencing on or after January 1, 2019 is payable at the following annual rates:

	Class I Signs	Class II Signs	Class III Signs	Class IV Signs	Class V Signs	Class VI Signs
2019	Previous year's tax rate	Previous year's tax rate	Previous year's tax rate	Previous year's tax rate	\$31,000.00	\$42,500.00
	+	+	+	+		
	Annual Increase	Annual Increase	Annual Increase	Annual Increase		
Each subsequent year	Previous year's tax rate	Previous year's tax rate	Previous year's tax rate	Previous year's tax rate	Previous year's tax rate	Previous year's tax rate
	+	+	+	+	+	+
	Annual Increase	Annual Increase	Annual Increase	Annual Increase	Annual Increase	Annual Increase

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 , 2018.

Frances Nunziata,
Speaker

Ulli S. Watkiss,
City Clerk

(Seal of the City)