

Attachment 2: Summary of Stakeholder Consultations: Direct Poll Results

During the in-person consultation sessions on May 22 and 23, 2018, stakeholders were given the opportunity to provide live feedback to sixteen questions to complement the discussion. The poll was voluntary and anonymous, and the results from each question were shown in real-time. The following are the results for each of the questions in the poll.

1. Should Toronto continue to reduce the difference between tax rates for business properties vs. residential properties?

	Number of Respondents	Percentage of Respondents
Yes	15	93.8%
No	1	6.3%
Uncertain	0	0.0%
Total Respondents	16	

2. Should progress in reducing high business tax rates be:

	Number of Respondents	Percentage of Respondents
Accelerated	14	93.3%
Slowed down	0	0.0%
Neither - maintain current targets (i.e. 2.5 times by 2023)	1	6.7%
Total Respondents	15	

3. Is fairness achieved when all properties are taxed at full CVA taxation levels?

	Number of Respondents	Percentage of Respondents
Yes	3	27.3%
No	5	45.5%
Uncertain	3	27.3%
Total Respondents	11	

4. Should tax policies be designed to bring properties to full CVA taxation levels?

	Number of Respondents	Percentage of Respondents
Yes	7	53.8%
No	4	30.8%
Uncertain	2	15.4%
Total Respondents	13	

5. Once all properties are at full CVA taxation, should tax protection against CVA-related increases be continued?

	Number of Respondents	Percentage of Respondents
Yes	5	38.5%
No	4	30.8%
Uncertain	4	30.8%
Total Respondents	13	

6. Should protection (limits on allowable increases) be provided to business properties facing large assessment-related tax increases? (Check all that apply)

	Number of Respondents	Percentage of Respondents
Yes, for all properties (Commercial, Industrial & Multi-Residential)	0	0.0%
Large office towers	0	0.0%
Small street front retail	3	100.0%
Parking lots	0	0.0%
Large shopping centres	0	0.0%
Large sports facilities	0	0.0%
Industrial properties	0	0.0%
Multi-residential properties	0	0.0%
Only those facing large tax increases (e.g., > 25%)	0	0.0%
Total Respondents	3	

7. Limiting tax increases on certain properties creates a shortfall in taxation revenues – how should this shortfall be funded?

	Number of Respondents	Percentage of Respondents
Increase tax rates WITHIN the tax class (i.e. a rate increase for commercial properties to fund protection for commercial properties experiencing increases)	0	0.0%
Increase tax rates ACROSS ALL classes, including residential	7	77.8%
Withhold a percentage of the tax decrease for only those properties experiencing tax decreases (i.e. claw-back)	0	0.0%
Other	2	22.2%
Total Respondents	9	

8. Should graduated tax rates within commercial be continued?

	Number of Respondents	Percentage of Respondents
Yes	3	33.3%
No	6	66.7%
Uncertain	0	0.0%
Total Respondents	9	

9. What should the threshold for Band 1 be?

	Number of Respondents	Percentage of Respondents
\$1 million	5	83.3%
\$2 million	1	16.7%
\$5 million	0	0.0%
Total Respondents	6	

10. If limits on tax increases apply, are graduated rates still needed?

	Number of Respondents	Percentage of Respondents
Yes	1	11.1%
No	6	66.7%
Uncertain	2	22.2%
Total Respondents	9	

11. Should the rate differential between Band 1 and Band 2 be increased to provide more benefit to properties with lower-valued assessments?

	Number of Respondents	Percentage of Respondents
Yes	0	0.0%
No	5	71.4%
Uncertain	2	28.6%
Total Respondents	7	

12. Should protection against large tax increases be provided to only small (i.e. low-valued) business properties, with all others moving to full CVA (Option 1)?

	Number of Respondents	Percentage of Respondents
Yes	0	0.0%
No	10	83.3%

Uncertain	2	16.7%
Total Respondents	12	

13. Should tax protection be offered through a deferral program and annual application (Option 2)?

	Number of Respondents	Percentage of Respondents
Yes	2	15.4%
No	11	84.6%
Uncertain	0	0.0%
Total Respondents	13	

14. Should protection for small business be offered as a rebate to only those properties demonstrating financial need (Option 3)?

	Number of Respondents	Percentage of Respondents
Yes	0	0.0%
No	12	100.0%
Uncertain	0	0.0%
Total Respondents	12	

15. Should tax policy measures be designed to ensure that business tenants are protected against large tax increases?

	Number of Respondents	Percentage of Respondents
Yes, where possible	0	0.0%
No, this is a landlord/tenant matter	9	100.0%
Uncertain	0	0.0%
Total Respondents	9	

16. Would you support eliminating the tax rate reduction for commercial and industrial excess land tax classes?

	Number of Respondents	Percentage of Respondents
Yes	0	0.0%
No	4	66.7%
Uncertain	2	33.3%
Total Respondents	6	